

# **UNIVERSITY OF GHANA**

## **CORPORATE SOCIAL RESPONSIBILITY REPORTING IN THE TELECOMMUNICATIONS SECTOR IN AFRICA**

**BY**

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**THIS THESIS IS SUBMITTED TO THE DEPARTMENT OF  
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## DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for any academic award in this or any other university. All references used in the work have been fully acknowledged.

I bear sole responsibility for any shortcomings.

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## CERTIFICATION

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## **DEDICATION**

In loving memory of my late uncle Alhaji Abdulai Tahiru aka Ajo

and

To my parents Alhaji Abukari Iddrisu and Hajia Fatimata Abukari

and

To my wife Zulfawu Ibrahim

and

To my lovely son Azindoo



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## LIST OF ABBREVIATIONS

ATM	Automated Teller Machine
ADB	Agricultural Development Bank
BITC	Business in the Community
B-to-B	Business to Business
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
CCR	Corporate Citizenship Report
CSRD	Corporate Social Reporting Disclosure
CSRR	Corporate Social Responsibility Reporting
CSR	Corporate Sustainability Report
CSED	Corporate Social and Environmental Disclosure
CERES	Coalition of Environmental Responsible Economies
EMAS	Eco-Management and Audit Scheme
EU	European Union
E-MAIL	Electronic Mail
FDI	Foreign Direct Investment
GRI	Global Reporting Initiative
GSM	Global System for Mobile Communication
HR	Human Resource
HIV/AIDS	Human Immune Virus/Acquired Immune Deficiency
IR	Information Revolution

ICT	Information Communication Technology
ICASA	Independent Communications Authority of South Africa
ITU	International Telecommunications Union
IT	Information Technology
ISO	International Standard Organization
ILO	International Labour Organization
JSE	Johannesburg Stock Exchange
MNCs	Multinational Corporations
MTN	Mobile Telecommunication Network
NCA	National Communications Authority
NGOs	Non-Governmental Organizations
NTE	Non Traditional Export
ROA	Return on Asset
SOEs	State Own Enterprises
SME	Small and Medium Enterprise
SDR	Sustainability Development Report
SEA	Social and Environmental Accounting
TBL	Triple Bottom Line
TNCs	Transnational Corporations
UK	United Kingdom
UN	United Nations
WWW	World Wide Web
WHO	World Health Organization

## ABSTRACT

Corporate social responsibility reporting (CSRR) has received huge attention in both academic and corporate settings, owing partly to the fact that it has been made mandatory in some jurisdictions and the idea that it has the potential of benefitting organizations in the long run. This thesis looked at how the biggest telecommunications companies in Africa report on their CSR via their corporate web sites. Drawing on inspirations from prior studies, this thesis looked at corporate social responsibility reporting (CSRR) from five thematic perspectives in the areas of environment; human resources; product and customer; community and ethical aspect, using content analysis of web sites of 8 top biggest telecommunications companies operating in Africa. Findings of this thesis suggest that telecommunications companies in Africa are committed to CSR and CSRR. Based on the five themes, the community involvement category dominates on the web sites of these telecommunications companies, which supports earlier studies that most organizations are committed to corporate philanthropy. The findings also suggest that the telecommunications companies are committed to good corporate governance in the conduct of their business. Another intriguing finding from the study revealed that telecommunications companies in Africa are committed to issues of the environment, although there is no known as yet any negative impact of telecommunications masts on the environment. This study makes relevant contribution in the area of CSRR in the context of Africa, judging from the fact that the concept CSR and CSRR are relatively new in Africa and also adds literature to a fairly growing area of communicating CSR via corporate web sites which are fast becoming a medium of corporate communication for corporations in Africa and beyond. .

## **CHAPTER ONE**

### **1.1 Introduction**

This chapter of the study dealt with the background of the study, provides statement of the problem, objectives of the study, research objectives, and significance of the study and concludes on chapter disposition.

### **1.2 Background of the Study**

The idea that businesses should not only be interested in what is posted in their books as profit but also be interested in their social contribution to society seems to have come to stay. The notion that businesses have a responsibility of maintaining an equitable and working balance among various stakeholders has been germane to an understanding of business strategy for the past half a century (Kuada & Hinson, 2012). Corporate Social Responsibility (CSR) has therefore become an integral part of corporate fabric (Hinson, 2011a).

Many businesses are becoming increasingly active and contributing to society more than previously (Ofori & Hinson, 2007). Historically, the concept CSR has been seen as a means through which organizations fulfil their side of a supposed social contract between themselves and the communities within which they operate (Anku-Tsedde & Deffor, 2014). Although, “corporate social responsibility is broadly conceptualised and has different meanings to different players of the business world” (Agyei, Gordon, Erasmus & Yakubu, 2012, p 583), one thing which is not in doubt as far as the concept is concerned is that businesses should look beyond the expectations of their stockholders. A

socially responsible business is one that takes steps to adopt business practices, policies and strategies that go beyond minimum legal requirement and contribute to its overall key stakeholders (Ofori & Hinson, 2007). CSR has been defined as “the strategic decision of an organization to voluntarily act upon the social factors that have the potential of militating against the fulfilment of corporate goals” (Amponsah-Tawiah & Dartey-Baah, 2011, p. 108). “CSR issues are now being integrated into all aspects of business operations and explicit commitment to CSR is made in the vision, missions and value statements of an increasing number of companies all over the world” (Ofori & Hinson, 2007. p 178). In this regard, businesses are now expected to act in a responsible manner, be accountable and benefit the totality of society (Adu-Boahen, Barima, Nana, Emmanuel, Kwaku, & Ceasar, 2014), instead of a selected few.

A number of organizations communicate their social responsibility activities to their stakeholders to demonstrate how socially responsible they are to society. This is because; CSR can contribute a meaningful impact to the financial performance and organizational effectiveness (Ofori & Hinson, 2007). This practice of publishing CSR activities has been referred to as CSR reporting (Morsing, 2006). The concept CSR reporting however, lacks homogeneity with regards to its usage (Arnone, Ferauge, Geerts, & Pozniak, 2011); for this reason, it has been variously referred as Corporate Citizenship Report (CCR); Sustainability Development Report (SDR); Corporate Sustainability Report (CSR); Corporate Social and Environmental Disclosure (CSED); Social and Environmental Accounting (SEA) etc.

There are many reasons why organizations publish their CSR reports, these include to enhance investment decisions (Sparks & Cowton, 2004), to gain competitive advantage (Elkington, 1994), to have access to loans (Deegan, 2002), for strategic considerations (Cormier & Maignan, 2008; Hinson & Kodua, 2012), for stakeholder interest (Wilmhurst, 2000), to gain corporate reputation (Adams, 2002; Clarke & Gibsop-Sweet, 1999; Dwyer, 2003; Hanniffa & Cooke, 2005) and for risk management (Unerman, 2008).

To bring about appropriateness, truthfulness, transparency and sincerity of claims made in CSR reports, it useful that organizations report their social responsibility activities based on global reporting standards that have been developed (Reynolds & Yuthas, 2008), such as, Global Reporting Initiatives (G. R. I), SA 8000 (Social Accountability International Labour Standards) or the triple bottom line. These provide some kind of template through which CSR issues are reported.

The last few decades has witnessed social and environmental reporting becoming de facto standards for very large corporations of all industries (KPMG, 2002). From the 1990s, global companies begun to issue their social reports based on two main reasons that include: increasing pressure from various stakeholders and some companies realizing that reporting their social contribution is a useful business practice (Gao, 2011). Thus, businesses communicate their CSR activities because it is either mandatory or they do so on volitional basis.

There are several ways by which organizations can communicate social and environmental disclosure: annual reports; environmental reports independent of annual reports; community reports; Websites; press releases; extra supporting documents for annual reports; advertisements, published articles and booklets regarding corporate environmental activities; and video tapes (Jenkin & Yakovleva, 2006). The internet media is gaining grounds as a new communication medium companies use to portray themselves as socially responsible (Bondy & Moon, 2004).

For many companies, the corporate web site has become an immediate and a full-blown information hub through which organizational messages can be shaped (Hinson, 2011a). The internet allows the company to publicize the detailed up-to-date information. Additionally, the information remains permanently available on the web, allowing for internet users to choose which subjects they want to access and as often as they wished (Wanderly, Lucian, Farache, & De Sousa Filho, 2008; Branco & Rodrigues, 2006; Jahdi & Acikdilli, 2009; Geerings & Hassink, 2003). One other important feature of the internet is that it allows companies to provide information targeted at different stakeholders and to obtain feedback from them (Branco & Rodrigues, 2006).

Furthermore, persons listed as users of the internet has increased tremendously (Arnone, Ferauge, Geerts, & Pozniak, 2011), making it an appropriate medium to disclose CSR activities. Corporate websites serve several functions, including electronic commerce, control of information flow, information disclosure and reduction of communication cost (Sullivan, 1999). The benefit of the internet in disclosing information to stakeholders is

not in doubt (Hinson, Boateng, & Madichie, 2010). Pollach (2013) asserts that websites are gradually replacing traditional corporate communication media such as leaflets, brochures and informative kits.

### **1.3 Statement of the Problem**

Scholarly works in the area of CSR in the Ghanaian context have seen steady growth and have focused on CSR as a strategy (Hinson & Kodua, 2012; Mahmoud & Hinson, 2012; Amponash-Tawiah & Dartey-Baah, 2012); CSR communication (Hinson et al., 2010; Hinson, 2011a; Hinson, 2011c); CSR practices by firms (Kuada & Hinson, 2012; Amponsah-Tawiah & Dartey-Baah, 2011; Ofori & Hinson, 2007; Dashwood & Pupulampu, 2010; Ndzibah, 2009; Garvin, McGee, Smoyer, & Aubynn, 2009; Adu-Boahen et al., 2014; Lichtenstein, Badu, Owusu-Manu, Edwards, & Holt, 2012); CSR and aspect of the regulatory regime (Anku-Tsedde & Deffor, 2014). A review of these works indicates that little work has focused on CSR reporting, which this study seeks to fill.

However, the works of (Hinson et al., 2010; Hinson, 2011a; & Hinson, 2011c) did look at CSR reporting in the banking sector in Ghana in four thematic areas: human resource; environment; product and customer and community involvement. But, these studies did not consider issues of ethical disclosure, which borders on good corporate governance, which this study seeks to build on by incorporating issues of good corporate governance into Hinson et al. (2010) study, which is very critical in sustainability development. This

is because the underlying theme of the meaning of the concept CSR is accountability and responsibility (Dineshwar, 2013). After all, it would be of no use if a business communicates its CSR activities in the areas of environment, human resource, product and customer and community involvement to its stakeholders and their operations are replete with corruption or an unethical business conduct.

Elsewhere in Africa, the work of Dineshwar (2013) is worth referring to. Dineshwar (2013) study CSR reporting in the banking sector in Mauritius using the five thematic areas: environment, human resource, product and customer, community involvement, and ethical disclosure. This present work differs from Dineshwar (2013) in some respects: Dineshwar (2013) used annual reports as medium of disclosure, whilst this study uses corporate web sites as a medium of disclosure; again, Dineshwar (2013) used quantitative techniques as a study design, whilst this study uses qualitative research design. Also, Hinson's works (2011a & 2011c), Hinson et al. (2010) and Dineshwar (2013) studied CSR reporting in the banking sector but this study will be done in the telecommunications sector in Africa.

Again, most of the earlier works in the area of social disclosure used annual reports as disclosure medium; therefore this study will add literature to the scanty scholarly works in CSR disclosure using corporate web sites as disclosure medium. This study looked at how the top ten biggest telecommunications companies in Africa communicate their CSR activities on their web sites. The use of corporate web sites as a medium of disclosure is

inspired by the assertion made by Zeghal & Ahmed (1990) that the use of annual reports alone does not adequately represent information disclosure activities of a firm or industry and that annual reports, usually target shareholders and potential investors, creating a knowledge gap, which makes this study appropriate and relevant.

#### **1.4 Research Objectives**

This thesis looked at how the top ten biggest telecommunications companies in Africa report on their CSR activities via the internet. This work, therefore, seeks to achieve the following objectives.

1. To determine which category of CSR disclosure does most of the ten biggest telecommunications companies in Africa report on.
2. Do a regional comparison of the CSR themes communicated by the top ten biggest telecommunications companies in Africa.
3. To determine whether the top ten biggest telecommunications companies in Africa disclose their CSR based on global CSR reporting standards.

#### **1.5 Research Questions**

In order to explore how the top ten biggest telecommunications companies in Africa report on their CSR activities via the internet, the following research questions are posed, with the research objectives in mind.

1. What category of CSR disclosure do most of the top ten biggest telecommunications companies in Africa report on?

2. What are the regional CSR themes that run through the web sites of the top ten biggest telecommunications companies in Africa?
3. Is the corporate social responsibility reporting (CSRR) of the top ten biggest telecommunications companies in Africa following global reporting standards?

## **1.6 Significance of the Study**

In view of the fact that CSR reporting is now a popular practice among corporations (Kotonen, 2009; Branco & Rodrigues, 2006), this study therefore seeks to add literature to scholarly work in CSR reporting in Africa context. Again, the study also seeks to add knowledge on the subject CSR reporting in Africa from the perspective of legitimacy theory.

Lastly, this study will give managers in the telecommunications sector in Africa clear evaluation of their CSRR in the light of existing global standards and provide useful recommendations towards improving CSRR especially through the internet medium.

## **1.7 Chapter Disposition**

The thesis is divided into six chapters. Chapter one is on introduction, chapter two discussed literature review and conceptual framework. This is followed by a discussion on the context of the study, whilst the fourth chapter dealt with methodology of the study. Chapter five sheds light on findings and discussions of the study, whilst chapter six dealt with the summary, conclusions and recommendations of the study findings.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 Introduction

In this chapter, previous works regarding CSR reporting is thoroughly reviewed to enhance our understanding of CSR reporting. Additionally, the legitimacy theory is used to explain CSR reporting to enhance our grasp of the concept, and this chapter concludes by looking at the framework of this study.

#### 2.2 Literature Selection

Saunders, Philip, & Thornhill (2009) categorized literature resources into three namely: primary; secondary and tertiary. In this thesis, the researcher made extensive use of secondary data, precisely, journals, books and the internet, with journal articles topping the list. The greater part of this work comes from journal articles from Emerald, JSTOR, and Science Direct. The reason for dwelling so much on journal articles stems from the fact that it provides most up-to-date and authoritative information on a particular field (Belal & Momin, 2009) and it is more accessible to university of Ghana students because the university has subscribed to them and as such you do not have to pay for them. The following table summarizes the three literature resources by Saunders et al., (2009).

**Table 2.1: The three categories of literature resources by Saunders et al. (2009).**

Primary	Secondary	Tertiary
Reports	Newspapers	Indexes
Theses	Books	Abstract
Emails	Journals	Catalogue
Conference reports	Internet	Encyclopaedias
Company reports	Some government	Dictionaries
Government publications	publications	Bibliographies
Unpublished manuscript sources		Citation indexes

(Source: Saunders et al., 2009.p 50)

### 2.3 Brief History of CSR

The term CSR is credited to two Harvard academics: A.A Berle & C.G Means, who coined the term in the 1930s, following the economic crisis in the U.S in the same year. This was published in their book entitled: *Modern Corporation and Private property*. However, according to Wanderly, Lucian, Farache & De Sousa Filho (2008), standard presentation of CSR literature is credited to Bowen (1953) and went through Friedman (1962), Carroll (1979) and Freeman (1984), tracing the development of various concepts regarding business responsibility. Therefore, formal academic writing on the concept CSR, begun with Bowen in 1953. His *Social Responsibility of the Businessman* (1953) is seen by many academics as the first attempt to theorize the relationship between

corporations and society Carroll (1979). Bowen (1953) was of the view that CSR will be a complementary and corrective measure for some social shortcomings inherent in laissez-faire economies. Bowen (1953) envisaged businesses to produce social goods such as: (1) higher standards of living (2) widespread economic progress and security (3) order, justice and freedom, and finally (4) the development of the individual person.

## **2.4 CSR Reporting Defined**

Corporate social reporting literature has witnessed tremendous growth in size over the last three decades or so (Gray, 2001). However, notwithstanding the extensive research in the area of CSR reporting, there is no consensus on the exact definition of CSR reporting (Gray, 2000; Kotonen, 2009; Chen & Bouvain, 2008). The following are some other definitions of CSR reporting:

The “process of communicating the social and environmental effects of organizations’ economic actions to particular interest groups within society and to society at large” (Gray et al., 1996. p 3)

Rizk et al. (2008, p 306), see Corporate Social and Environmental Reporting (CSRE) as “the process of communicating the social and environmental effects of organizations’ economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organizations (particularly) companies; beyond the traditional role of providing a financial account to the owners of capital, in particular to shareholders. Such an extension is predicated upon the assumption that

companies do have wider responsibilities than simply to make money for their shareholders”.

## **2.5 Scholarly Works on CSR in Ghana**

Scholarly work in the area of CSR in Ghana is growing fast, in spite of the assertion that research in the area is focused in the developed world (see Gao, 2011; Dawkins & Ngunjiri, 2008). Research on CSR in Ghanaian context has focused on CSR as a strategy (Hinson & Kodua, 2012; Mahmoud & Hinson, 2012; Amponash-Tawiah & Dartey-Baah, 2012); CSR communication (Hinson et al., 2010; Hinson, 2011a; Hinson, 2011c); CSR practices by firms (Kuada & Hinson, 2012; Amponsah-Tawiah & Dartey-Baah, 2011; Ofori & Hinson, 2007; Dashwood & Pupilampu, 2010; Ndzibah, 2009; Garvin et al., 2009; Adu-Boahen et al., 2014; Lichtenstein et al., 2013); CSR and aspect of the regulatory regime (Anku-Tsede & Deffor, 2014).

Hinson et al. (2010) discussed how banks in Ghana report their CSR via their web sites in four thematic areas: human resource; product and customer; environment and community involvement. The study adopted a qualitative research design, case study approach to be precise in their study. The study found that ADB which has won most awards in the area of CSR had the poorest CSR communication on its web site. It was again realised that banks that had never won CSR awards were doing well in communicating their CSR via their web sites. The study further noted that, that could be a challenge that the organization faced in transferring their “organizational capabilities” online. The study also noted that local banks communicated more of their CSR than international banks,

perhaps to demonstrate the fact that they are part of the community. The study also reveals that unlisted banks communicate more of their CSR online than listed banks.

Hinson & Kodua (2012) studied how the largest telecommunications operator (MTN) in Ghana uses CSR as marketing strategy. The study adopted a qualitative research design (exploratory study). The study focused on the various dimensions of stakeholder interest, norms and values. The key findings from the study suggest that MTN has a strong commitment to CSR programmes and has a separate unit dedicated to CSR activities called “MTN Foundation”. The study however, found lack of coordination of other departments in synchronizing their efforts as far as their CSR operations are concerned, which is useful since they are all major stakeholders. The study further concludes that there is lack of proactive approach in examining the real needs of prospective beneficiaries of their CSR programmes.

Hinson (2011b) assessed how banks, split along CSR award-winning versus non CSR award-winning banks communicate their CSR on line. Using case study approach, the study adopted Hinson et al. (2010) on line CSR framework in discussing how these banks communicate their CSR on line. The study concludes that the bank with the most awards as far as CSR is concerned had the poorest CSR communication on line, with only one report. This is consistent with what Hinson et al. (2010) found in their study. The study also observed that indigenous banks with small number of branches are more likely to communicate more of their CSR activities than large indigenous banks. Listed banks are more likely to disclose more of their CSR information on line than unlisted banks.

Hinson (2011c) examined how an indigenous bank (CAL BANK) communicates its CSR activities using web sites and annual reports, for the years (2003-2009). The study adopted content analysis, and further conducted an in-depth interview with management of the bank. The findings from the study suggest some consistency between information on its web site and that of the annual reports (2003-2009). However, the study notes under reporting of Cal Bank's CSR activities on line because the CSR activities on line is fragmented and not integrated into a marketing communication strategy of the bank. This, the study identifies as a challenge the bank faces in coordinating and integrating the marketing communications strategy of the bank.

Kuada & Hinson (2012) researched into the key motives underlining corporate social responsibility practices of foreign and local firms in Ghana. The study used a quantitative research design based on responses from 80 randomly sampled companies listed on Ghana club 100. The results indicate that while CSR decisions by foreign firms are informed by legal reason, the reasons for local firms concern for CSR are motivated by discretionary and social considerations. The concern for local firm's commitment to CSR is consistent with cultural expectations of the people or community, which holds that those with much resource should support the underprivileged in society. The study also concludes that the differences between what local firms attach to discretionary motives and that of the foreign firm's motives with regards to their CSR is not statistically significant.

Ofori & Hinson (2007) sought to explore, ascertain and document the extent of recognition, nature and content of social responsible actions by firms based on Ghana club 100 rankings using an in-depth, exploratory and comparative approach. The key findings were that even though local companies are familiar with the concept of CSR and indeed do practice some level of CSR; they do not appreciate the contemporary notion of CSR. For this reason, they are less strategic, less moral in their appreciation and approach to the concept CSR. In that regard, internationally-connected Ghanaian firms seem to show a better understanding and grasp of the various concept of CSR and how that can be exploited as a business strategy to the benefits of firms.

Mahmoud & Hinson (2012) examined how the joint impact of market orientation, innovation, and CSR on business performance. Using a quantitative research design the study delved into how these variables impact on business performance. The study suggests that the degree of a firm's market orientation and CSR have huge impact on innovation, which also turns to influence business performance. Additionally, the study suggests that market orientation has direct significant effect on CSR, which tends to serve as mediator, influencing market orientation and business performance.

Amponsah-Tawiah & Dartey-Baah (2012) conceptually explored the path to achieving the millennium development goals (MDGs) using corporate social responsibility as a driver. The paper employed discourse analysis of views of participants of the work shop on corporate social responsibility (CSR) and organizational health and safety (CSR)-(OHS) project in Accra; under the sponsorship of the British Council for Development

Partnership in Higher Education (DeLPHE). The paper established some links between CSR, OHS and MDGs. However, the paper made the observation that there is divergence in practice between the two concepts of CSR and OHS. Ghanaians see the implementation of OHS for the provision of effective, useful and efficient OHS services and the introduction of OHS courses in the curricula of higher educational institutions in Ghana a useful move.

Garvin et al. (2009) discussed the perceived associated impact of gold mining at the community level in the Wassa West District of Ghana, in Africa. Interview data were used to compare community members' perceptions with those of the company representatives in three communities. The results showed that communities held companies liable for a wide range of economic, social and environmental challenges facing those of them in mine concessionary areas. However, mining companies on the other hand deny that they are responsible for the social ills of those mine communities. Further, the results show the in action on the part of government agencies at all levels resulting in companies behaving in a surrogate governmental capacity.

Adu-Boahen et al. (2014) assessed management attitude towards corporate social responsibility, using some selected companies in the Tema Metropolis as case study. In all, 60 respondents in management positions were interviewed to evaluate how ethical and socially responsible they believed their companies were and how their attitudes and ethics help shape these practices. The findings from the survey indicate that many managers and executives are aware of the potential benefits associated with being

socially responsible. The finding support earlier suggestions that the most important factor that influences managers' attitudes and behaviour to CSR is the company's ethical values. In spite of this, the nature of CSR practices among the companies has been dominated by environmental practices much to the neglect of human resource development and product and safety within past five years.

Anku-Tsede & Deffor (2014) examined some aspects of the regulatory regime that affects corporate social responsibility in Ghana. The study employed a qualitative research design that seeks to assess the relationship between law and the behaviour of corporate institutions and the implication there off for corporate social responsibility in Ghana. The study indicates that, though CSR to a large extent is influenced by a number of regulatory regimes in Ghana, its efficiency, most often is hampered by deficiencies in the enforcement of the relevant laws. The study further suggests that those in charge of enforcing the law must be empowered to enforce the law without fear or favour.

Lichtenstein et al. (2013) examined CSR in the Ghanaian construction industry (GCI). The study adopted a multi-stage methodology, using descriptive statistics to analyse survey data. The results show GCI has achieved low CSR contribution because GCI is averse to financial CSR activities in favour of more socially sensitive approaches. The results of this study bring to the fore three broad classifications of CSR project typology: social; infrastructure; and environmental. The study show that Ghanaian firms are more inclined to social/intangible CSR projects than tangible ones. This, the study concludes partly, that firms perceive tangible constructed projects as costly and this also tends to

support conventional thinking that, the socio-cultural and the economic environment of CSR are heterogeneous.

Dashwood & Pupulampu (2010) explored firm level dynamics in an attempt to expatiate the extent and manner in which mining companies show their commitment in policy and practice to the principle of corporate social responsibility. The study adopted a case study approach as a research design. The study concludes that the mining company, Golden Star Resources (GSR) has the capacity and resources to meet its CSR obligations. The study argues that attention must be given to organizational variables, including that of leadership and learning. The study tests the applicability of organizational behavioural concepts to a case study of a small Canadian mining company in Ghana by exploring the process and mechanisms by which mining companies come to recognize and practice CSR in their catchment areas. The results further suggest that GSR is willing to engage with the local community in coming out with projects for the community. Most community projects are delivered through GSR's development "Foundation". This is consistent with Hinson & Kodua (2012) observation of the engagement of CSR through the establishment of "Foundations".

Agyei et al. (2012) examined the perception of people closer to offshore operations using a mixture of semi-structured, open ended questions to analyse the perception and reactions of local population to the prospects created by oil discovery in commercial quantities, taken issues of sustainability and corporate social responsibility in to consideration. The study revealed that people living closer to the off-shore operations share the same sentiments that their livelihoods are under threats from oil production and are demanding that proceeds from oil production should benefit them as well, through the

harmonization of fishing, farming and oil production. In other words, production of oil should not destroy their source of livelihood.

Ndzibah (2009) examined the issues of corporate social responsibility through the lenses of dumping of electronic waste. The study draws on specific aspects of e-waste and scavenging activities and their impact on indigenous people and the environment. The results show that MNCs find it expensive to re-cycle this e-waste in their home countries, and are therefore finding clever ways of getting rid of these waste through what it is termed “bridging the digital divide”. The hazards of these wastes do not only affect the environment, but also the health of the indigenous people. The study also shows that there is also an increasing dumping of inferior products as well as second-hand products in the developing countries. The study recommends that government puts in import restrictions and also civil society should put pressure on government to take appropriate actions to mitigate the effects of these hazardous substances. The table below summarizes previous scholarly works in the area of CSR in Ghana .

**Table 2.2: Scholarly Works on CSR in Ghana**

<b>Research Study</b>	<b>Focus</b>	<b>Underpinning Theory and Framework</b>	<b>Research Methods and Country</b>	<b>Relevant Gap for Future Research</b>
Ndzibah (2009)	Explored how CSR in the context of dumping E-wastes, inferior and second hand product in Ghana by MNCs		Ghana	The hazards associated with e-waste to local scavengers are not yet known and deserve further research attention

Hinson et al. (2010)	Assessed how banks operating in Ghana communicate their CSR programmes and intentions via their corporate websites	Stakeholder Theory Legitimacy Theory On line CSR communication Framework	Qualitative Ghana	How the risk of the reputation of banks influences CSR communication, especially as in the case of ADB,
Mahmoud & Hinson (2012)	Explored the combined effect of market orientation, innovation and corporate social responsibility on business performance		Quantitative Ghana	Future research should combine manager's evaluation with a survey of consumers, employees, and other relevant stakeholders, comparing non-intuitive measures of customers, for instance, with manager's evaluation to establish the true facts.
Amponash-Tawiah & Dartey-Baah (2012)	Addressed the path to achieving the millennium development goals (MDGs) through the lens of CSR.	An Element Model of CSR/OHS	Discourse Analysis Ghana	
Ofori & Hinson (2007)	Discussed CSR perspectives of leading firms in Ghana		Quantitative Ghana	Future research needs to explore the CSR typology for Ghanaian firms and investigation of any possible relationship between CSR and financial performance.
Hinson & Kodua (2012)	Discussed how CSR is incorporated into	Stakeholder Theory	Qualitative Ghana	Future research needs to focus on coordinating

	marketing strategy by a telecommunication company in Ghana	CSR Implementation Framework		various activities departments with overarching CSR platform of the telecommunication company.
Hinson (2011a)	Discussed CSR reportage of among four leading banks in Ghana.	Online CSR Communication for Banks	Qualitative Ghana	Future research could explore all banks or a number of both award-winning and non-award-winning banks in finding how they report their CSR activities online.  Follow up study could investigate CSR reportage of web site and annual reports and make comparison.
Agyei et al. (2012)	Discussed the perception of people in oil producing areas, exploring insights in sustainability and CSR		Quantitative Ghana	Future research could explore the challenges facing the successful implementation of the local content policy and its impact on the local people in oil producing areas.
Dashwood et al. (2010)	Explored the applicability of existing organizational behavioural concepts in a case study of how a mining firm acts and recognize its CSR obligations.	Institutional Theory	Qualitative Ghana	Future research is needed on the sort of global and national CSR voluntary initiatives that promote leadership and learning in CSR.
Anku-Tsede & Deffor (2014)	Explored how some aspects of the regulatory regime	Stakeholder Theory and Legitimacy	Quantitative Ghana	Focusing on specific laws pertaining to

	and its effects on CSR in Ghana.	Theory		specific sectors of the economy, both private and state owned, so as to bring to light the influence of law on their corporate and social responsibility.
Amponsah-Tawiah & Dartey-Baah (2011)	Discussed CSR in the mining sector in Ghana, where it enjoys some popularity.			An empirical study is required to tease out employees and employers understanding of CSR concept in Ghana.
Garvin et al. (2009)	Examined the perceived impact of gold mining in Wassa West District of Ghana and discussed the impacts of globalization process and growing multinational corporate interest in CSR.	Quantitative and Qualitative Research Design	Quantitative Ghana	
Adu-Boahen et al. (2014)	Explored how managers and executive directors regard the ethical and social responsibility reputations of some selected firms and how this in turn influences their attitude towards CSR.	Exploratory Research Design	Qualitative Ghana	A deeper understanding of other factors which would lead to attitudes of consumers to CSR activities.
Lichtenstein et al. (2012)	Explored CSR understanding in the construction industry in Ghana (GCI)		Quantitative Ghana	Need to further explore the determinants of corporate responses to

				community CSR demands and dynamics of possible regulations.
Hinson (2011c)	Compared CSR reportage on bank's web sites and annual reports.	Online CSR Communication for Banks	Qualitative Ghana	
Pupulampu & Dashwood (2011)	Examined how organizational antecedents, specifically leadership choices, decisions, culture and organizational learning impact on CSR initiatives of a Canadian mining firm in Africa.		Qualitative Ghana	Longitudinal study of leadership choices and decisions, the adoption of best practices and organizational learning through which appropriate responsive firms continually negotiate their social licence and maintain community relation that would assist firms to move beyond rhetoric to sustainable action.

(Prepared by the Author for this study)

## 2.6 Motivations Underlining CSR Reporting

CSR and CSR reporting cannot be understood in isolation of each other or the organizational functions and operations on which they impinge (Adams, 2008). Therefore, the motivations for CSR can be seen as the same as that of CSR reporting. Evidence from extant literature reveals that an increasing number of companies of all

sizes are finding that there are real business benefits to be derived when a company is perceived by the general public as being social responsible (Idowu & Towner, 2004).

According to Gao (2011) two main reasons inform why organizations publicize their CSR reports: pressure from various stakeholders; and a benefit to organizations themselves.

**2.6.1 Mandatory Disclosure:** Pressure to report on CSR can come from external sources, compelling corporations to communicate their social contributions to society. For example, in an attempt to give practical meaning to CSR, the European Commission (E.U) declared 2005 as the year of CSR in countries of the European Community (Luetkenhorst, 2004). Other examples come from the United Kingdom (UK) which was the first country to have a minister in charge of CSR in the department of Industry and Commerce. Again, France has a mandatory law requiring companies with more than 300 employees to draft a report on social responsibility reports and in Denmark, government supports CSR through the establishment of research centre in charge of CSR (Wanderly et al., 2008). In South Africa, the Johannesburg Stock Exchange requires that all listed companies must comply with CSR – based code of conduct. In Mauritius, CSR is part of the law as registered companies are required to pay 2 per cent of their book profit towards programs that contribute to social and environmental development (Dineshwar, 2013). Other countries like Norway, Denmark, Belgium, the Netherlands, Japan, Hong Kong and Canada have made sustainability reporting mandatory, especially concerning natural environment (Check, Mohamad, Yunus,

& Norwami, 2013). Further, pressure is brought to bear on organizations to be socially responsible from Civil Society Organizations and Non-governmental organizations (NGOs), such as Friends of the Earth, Amnesty International, International Labour Organization (ILO), and Greenpeace.

**2.6.2 Voluntary Disclosure:** Again, organizations also report on their social behaviour because it is beneficial to the organizations themselves. The underlining motivations for voluntary CSR disclosure could be attributed to the following:

1. *Enhance corporate reputation:* A company's commitment and the desire to implement CSR activities becomes a significant contributor to corporate reputation which in turns contribute to economic advantage (Hinson, 2011a). Corporate reputation is very critical in the market place, especially when competing in the same industry. Corporate reputation is critical factor in sustaining the good image of an organization. First and foremost, it makes corporations strengthen positively its image within the society in which they play an active role (Hooghiemstra, 2000). CSR reporting builds maintains and enhances corporate reputation (Amran & Susela, 2008; Adam, 2002; Bichta, 2003; Dawkins, 2004; Dwyer, 2003; Rowe, 2006) in front of stakeholders. Companies communicate their CSR activities and achievements to different stakeholders to create a favourable public image, hoping that this, in turn, leads to more investment, more sales, and increased bottom line (Poitevin, 1990).

Communicating corporate social responsibility helps improve firm's image and also promotes and strengthens its relationship with its stakeholders (Birth, Illia, Lurati, & Zapparini, 2008). Reputation is a key to corporate success and comes on top of the list of intangible assets. The scope within which the company can identify, balances, gives priority to, and fulfils expectation of a member of various stakeholders (Ljubojevic, Ljubojevic, & Nina, 2012). Consequently, corporations broadly communicate their CSR activities, approaches, and processes in order to accomplish a positive public image and to gain legitimacy as well as support from the various stakeholders (Adams, Hill, & Roberts, 1998).

2. *Promote customer loyalty and Improves sales:* Today's highly competitive market environment has succeeded in creating a savvy customer whose taste and preferences go beyond just quality product and competitive pricing to include a company's commitment to social responsibility. This view is buttressed by (Ljubojevic et al., 2012), when they argue that customers do not only seek for high quality, durable and safety of products but also wish to have an understanding that the bought items were produced under socially and environmentally responsible way. As far as customers are concerned, CSR communication further enhances, favouring the differentiation of products as well as consumer loyalty (Arnone et al., 2011). Evidence from social disclosure discourse suggests that consumers and other stakeholders prefer companies that embrace social responsibility (Smith, 1996; Jones, 1997). According Birth et al. (2008), contends that CSR communication improves customer loyalty by 62 per

cent of companies. Research suggests that communicating CSR practices to consumers leads to positive attitudes and increased purchase attention (Wigley, 2008). For example, the eagerness of companies to dissociate themselves from suppliers of child labour products, use recyclable raw materials, rehabilitate sites which may have been damaged by their previous actions, treat employees equally regardless of sex, religion etc., respect the convention on human rights, make donations for charitable purposes and a host of other socially responsible actions which modern corporations embark on in to portray themselves as a socially responsible to their stakeholders (Idowu & Papasolomou, 2007, cited by Gao, 2011). In all this, an attempt is made to win customers loyalty and invariably increase sales, by demonstrating their commitment to social responsibility.

3. *Motivation for employees:* Messages about corporate ethical and socially responsible initiatives are likely to evoke strong and often positive reactions among stakeholders (Morsing & Schultz, 2006). Stakeholders play a critical role in the success of any enterprise. One important stakeholder is the employee. Stakeholders have the power to commend or punish corporations. The employee is not just the user of CSR policies but also a key player in the implementation of the company's policies. Employees who are most satisfied with the company's commitment to the society will be more positive, loyal and productive than those who work for less socially responsible employer (Ljubojevic et al., 2012). CSR communication engenders employee satisfaction and commitment. It seems employees are eager to work for companies investing in ethical and responsible

actions, and therefore they will show towards it a bigger attachment (Dawkins & Lewis, 2003). They contend, in their study that 65 per cent of employees are more likely to carry out positive word-of-mouth about their companies when they are aware of the CSR initiatives of the company to which the company enthusiastically keep. Additionally, CSR reporting also constitutes a control tool for limiting staff turnover and to strengthen the attractiveness of the company as potential employer (Birth et al., 2008; Keeler, 2003) and therefore has the potential of attracting highly qualified staff.

4. *Easy access to capital:* Hitherto, companies believed that investors had little or no interest in non-financial aspects of business operations. However, recent developments show that it is increasingly clear that there exist a positive relationship between good corporate citizenship and financial performance: a small number of investors can ignore the ways within which companies perform their business activities in accordance with their environmental and social responsibilities (Ljubojevic et al., 2012). Social and environmental disclosure enhances investment decisions on the part of investors (Sparks & Cowton, 2004; Blacchiere & Northcut, 1997; Cooke, 1989; Poitevin, 1990). It is now common for companies to be asked by lending agencies to provide information on their social and environmental contribution to facilitate their access to capital (Deegan, 2002). In this century, stakeholders not only looking into profit numbers that company's earn but also questioning what is the company's social contribution towards the society (Chek et al., 2013).

5. *Strategic consideration:* Businesses also implement proactive CSR communication as a strategy to achieve organizational competitive advantage at the market place (Porter & Kramer, 2006; Hinson & Kodua, 2012; Mahmoud & Hinson, 2012). CSR is a key means of achieving sustainable competitive advantage in turbulent global environment. CSR is implemented in a corporation to achieve performance objectives such as profitability, return on investment or sales volume. This view brings strong relationship between CSR and financial performance (Latterman, Fetscherin, Alon, Li, & Schneider, 2009). Further, socially responsible behaviour can improve relationship between external stakeholders such as consumers, investors, suppliers, competitors and people in general (Ljubojevic et al., 2012). Many businesses will continue to disclose their positive contributions to society as organizational strategy that has the potential of giving them competitive edge over their competitors (Ljubojevic et al., 2012). Corporate managers therefore need to take the issue of CSR reporting seriously in the formulation, design and execution of corporate strategy.

## **2.7 Theories of Corporate Social Responsibility Reporting**

A good number of theories have been used to analyse CSR reporting, with stakeholder theory, legitimacy theory and institutional theory being widely used (Deegan & Jeffery, 2006). It is pertinent to state that the choice of a particular theoretical framework to explain CSR reporting depends upon the understanding of the researcher (Deegan & Jeffery, 2006). Some prior studies have used a single theory or a combination of theories to explain CSR reporting. For example, legitimacy theory and stakeholder theory by

(Hinson et al., 2012; Dineshwar, 2013; Golob & Bartlett, 2006); legitimacy theory and political cost theory by (Ghazali, 2007); Institutional theory (Amran & Susela 2008; Ali & Rizwan, 2013) and agenda-setting theory (Pollach, 2013).

The stakeholder theory posits that organizations should focus on meeting the needs of the broader group of stakeholders rather than focusing on only shareholders. The theory further posits that corporations operate with a system of stakeholders within a particular society and need to respond to the interests and requirements of these stakeholders (Mele, 2008). They should focus not only on financial performance but also on social performance of the organization. The term stakeholder is seen as any identifiable individuals or individual who can affect the achievement of an organization's objectives, or is affected by the achievement of an organization's objectives (Freeman & David, 1983).

According to Deegan (2006), the stakeholder theory can be divided into two major branches: ethical (accountability model) and managerial. The stakeholders vary in their power to influence the organization (Ullmann, 1985).

The political cost theory argues that various economic factors give rise to political cost which influences managers on the selection of accounting methods to use (Watts & Zimmerman, 1978). They argue that organizations that are more sensitive to political pressure select accounting methods including social responsibility campaign that minimize reported earnings and relative political cost. Watts & Zimmerman (1986)

contend that company size affects the extent of political pressure on companies to behave responsibly and that political sensitivity may not only be pronounced on company size. Therefore, political cost theory explains why firms adopt voluntary social and environmental disclosure to ward-off political cost.

The agenda setting theory originally dealt with the relationship between what is talked about in the media and its believability and importance (Kosicki, 1993). The main thrust of agenda-setting theory is that salient issues are transferred from the media agenda to the public agenda, and agenda setting is to be seen as the news media's creation of public awareness of an issue. Thus, the more the news media report about particular issues, the more popular those issues become amongst the general public. Agenda setting theory goes back to McCombs & Shaw (1972) and their study of how the intensity and frequency of political news coverage of presidential campaigns impacted on public opinion. They concluded that the news media had a strong influence in shaping people perceptions and opinion.

## **2.8 Legitimacy Theory**

The legitimacy theory takes inspirations from the social contract theory espoused by Shocker & Sethi in 1974. The theory is of the view that there exists a social contract between society and corporations in which society makes available resources to corporations to function and then corporations are expected to legitimize its existence by abiding by the dictates of the larger society. This dictates or expectations of society keep changing (Islam & Deegan, 2008). According to Hinson et al. (2010), "businesses under

the legitimacy theory therefore disclose their CSR activities to show a social responsible image so as to legitimate their behaviours to their stakeholders” (p. 500).

Societal support is crucial to the sustenance, growth, image and survival of companies. In the light of eliciting such support from society, companies must disclose specific information consciously to society to demonstrate that their existence is for public good. By fulfilling the expectation of society in general, its existence will be seen as legitimate, otherwise its survival and existence would be at risk (Deegan & Jeffery, 2006, cited by Ali & Rizwan, 2013). It is a moral obligation of corporations to meet the expectations of the members of the society (Ali & Rizwan). Legitimacy theory gives a more comprehensive explanation on CSR disclosure as it openly states that businesses are bound by social contract in which the firms consciously admit to perform socially desired actions in return for society’s favour, approval and sustenance (Deegan, 2002; Brown & Deegan, 1998). In other words, the legitimacy of the firm rests on society and indeed its people and once the firm’s actions are in accordance with that of the expectation of society, its legitimacy would be consolidated. Firms within the society have the option to disobey institutionalized constraints; failure to conform to crucially important norms accepted by society could spell doom for the firm’s legitimacy, resources, and finally its survivability (DiMaggio & Powell, 1983).

Four legitimacy strategies have been identified which can be used by corporations when under legitimacy threat. These are: first, proactively providing society with enough education about the company’s intentions; changing the way the company is being

perceived by the people and society in general; manipulating society's attention and focus on the company and lastly, by making changes to the way the society expects the company should be and its operations in the society (Dowling & Pfeffer, 1975).

## **2.9 Theoretical Explanation for Corporate Social Responsibility Reporting**

Notwithstanding the widespread academic and business interest on the issue of CSR reporting, a comprehensive theoretical framework for expatiating the underlining determinants of corporate social and environmental disclosure is still elusive (Reverte, 2008). In this study, the legitimacy theory is used as a theoretical underpinning.

The legitimacy theory provides significant insights into how CSR disclosure is done by firms operating in the society. Evidence exists in corporate disclosure literature that corporations engage in voluntary disclosure in their annual reports as a means to manage their legitimacy (Campbell, 2000). "Businesses under the legitimacy theory therefore, disclose their CSR activities to show a socially responsible image, so as to legitimate their behaviours to their stakeholders" (Hinson et al., 2010, p 500). Therefore, in an attempt to legitimize their existence in society, firms disclose their CSR activities to look good based on the expectations of society. In this regard, only firms that conduct their actions within the dictate of society will receive legitimacy in the society. Once reporting on social causes elicits legitimacy, firms will continue to report on their CSR as that is the surest way to ensure their continual existence, profitability and good image.

The purpose of legitimacy theory is to align companies' practices with the expectations of the society as a whole. A growing number of studies on social disclosures showed numerous groups such as government (Ghazali, 2007; Amran & Susela, 2008; Gao, 2011; Hannifa & Cooke, 2002); industry membership (Amran & Susela, 2008; Rizk, Dixon, & Woodhead, 2008; Latterman et al., 2009); NGOs (Gao, 2011; Islam & Deegan, 2008); investment rating agencies (Knoepfel, 2001); customers (Anrnone et al, 2011; Wigley, 2008); employees (Birth et al., 2008; Keeler, 2003); stock exchanges (Idowu & Pappasolomou, 2007); international organizations (Holcomb, Upchurch, & Okumus, 2007); media (Reverte, 2008), employees (Dawkings & Lewis, 2003), investors (Hannifa & Cooke, 2002) are influencing corporate social and environmental disclosure in developing country's companies. Therefore, the legitimacy theory will underpin this study.

## **2.10 Research Framework**

In adapting a model for this study, prior works in the area of CSR reporting were considered. The works of (Hinson et al., 2010; Hinson, 2011a; Hinson, 2011c; Dineshwar, 2013; Chaudhri & Wang, 2007), were useful to this study. However, the works of (Hinson et al., 2010; Dineshwar, 2013) suitably fit this study, hence, were adapted for this study. Hinson et al. (2010) used four thematic areas including environment, human resource, product and customer and community involvement disclosures in their study and this study borrowed an additional theme from Dineshwar (2013), which is ethical aspect to give the study corporate governance flavour. It is pertinent to state that both (Hinson, et al., 2010; Hinson, 2011a; Hinson, 2011c) and

Dineshwar (2013) did their study in the banking sector. In analysing this framework, the study employed Hinson et al. (2010) dichotomy of internal and external disclosures.

The internal disclosure consists of disclosures about the company itself. It includes: human resource: employee health and safety; employee training; employee assistance/benefits; employee remuneration; employee morale. Product and customer: product quality; customer complaints; and provision for physically challenged. Ethical disclosure: integrity; ethical/ professional conduct; transparency; and equality and diversity.

The external disclosure deals with disclosures outside the company itself. It covers areas such as: community involvement: charitable donations; support for education; support for health; support for disabled; youth entrepreneurship; employee volunteerism; sports sponsorship. Environment disclosure includes: environmental policy/ company concerned for the environment; environmental management system and audit; conservation of energy in the conduct of business; conservation of natural resources; and recycling or e-waste management. The figure below shows how the top eight biggest telecommunications companies communicate their CSR on line.

**Figure 2.1: Online CSRR for Telecommunications Companies in Africa**

<b>Internal Disclosure</b>		
Ethical Disclosure	Product and Customer Disclosure	Human Resource Disclosure
Integrity Ethical /professional conduct Transparency Equality and Diversity	Product Quality Customer complaints/satisfaction Provision for physically challenged, aged or difficult to reach customer	Employee health and safety Employee training Employee assistance/benefits Employee share purchase scheme Employee morale
<b>External Disclosure</b>		
Environment Disclosure		Community Disclosure
Environmental policy/company concern for the environment Environmental management system Conservation of energy in the conduct of business Conservation of natural resources Recycling/E-waste management		Support for education Support for health Youth entrepreneurship Employee volunteerism Sports sponsorship

CSRR VIA INTERNET

(Adapted from Hinson et al., 2010 and Dineshwar, 2013)

## **CHAPTER THREE**

### **CONTEXT OF THE STUDY**

#### **3.1 Introduction**

This chapter looked at current discourse surrounding the telecommunications industry in Africa: touching on corporate social responsibility in Africa, the information revolution in Africa, deregulation in the telecommunications sector, and impact of the telecommunications sector in Africa and closes the chapter by looking at the top ten biggest telecommunications companies on the continent of Africa.

#### **3.2 Corporate Social Responsibility in Africa**

Scholarly works on corporate social responsibility in the context of Africa have focused on CSR trends (Skimmer & Mershan, 2008); CSR practices of firms (Hamman & Kapelus, 2004; Achua, 2008; Obalola, 2008; Idemudia, 2007); CSR and consumer perception (Salma, Elba, & Elbassiouny, 2012); CSR communication (Dineshwar, 2013; Rizk et al., 2008; Emel, Makene, & Wanagari, 2012; Lauwo & Otusanya, 2012; Barako, Hancock, & Izan, 2006a; Barako, Hancock, & Izan, 2006b).

Skimmer & Mershan (2008) examined aspects of corporate social responsibility in Southern African context. They explored current practices in the historical development of CSR and corporate social investment (CSI). The study reviewed CSR from the perspectives of new legislation in South Africa. The implementation of Black-based Economic Empowerment (BEE) Act in 2004 has significantly impacted the way CSR is viewed in South Africa. Further, the launch of Social investment exchange (SASIX) has

also helped. SASIX is platform for promoting a culture-performance based giving, or social investment management, which is seen as no longer optional add-on but a core function in development process.

Hamann & Kapelu (2004) explored how mining companies in South Africa and Zambia practice CSR. The study employed a case study approach in carrying out the study. The results indicate that there are still important gaps and issues existing between mining companies' CSR activities on one hand and accountability on the other. They contend that company's CSR related claims should be treated with cautious optimism, especially in the case of voluntary initiatives. The study argues further that CSR is not necessarily about green wash, but there is the need for companies to engage in more sincere genuine CSR. This observation coincides with the finding of Emel et al. (2012) that mining companies are not sincere with the projects they roll on in their catchment areas.

Achua (2008) explored the need for serious attention for CSR in Nigerian banking sector, as means of achieving some stability in the Nigerian banking industry. The study adopts theories in CSR literature and review pertinent policy practices in the Nigerian banking system. The study identifies self-induced vices, regulatory laxity, inauspicious macro-economic environment and endemic corruption in the economy as major constraints and stumbling blocks to discharging CSR activities in the Nigerian banking system.

Obalola (2008) examined manager's perceptions about CSR. The study employed quantitative research methodology using primary data, three-part structured

questionnaires administered to insurance companies in Nigeria. The results indicate a strong support for social responsibility and the need to translate the support into action through involvement in some community based projects. Evidence from this study gathered that social responsibility is largely perceived as philanthropic gesture. The study offers proposition to those insurance firms in Nigeria to go beyond traditional view of profit making and contribute to society by way of social concerns.

Salma et al. (2012) explored consumer behavior and attitudes to social responsible companies in the Egyptian market. The study draws inspirations from extant literature in the social responsibility literature and conceptual frameworks and conducts empirical studies using mixed methods techniques. The results indicate that consumers in Egypt are actually aware of corporate social responsibility and even tend to develop positive attitudes towards socially responsible companies. However, when it comes to evaluating purchasing criteria that consumers value most, the economic criteria are apparently given priority over social criteria.

Idemudia (2007) explored the perceptions and expectations of people living in oil producing communities in Nigeria. The study showed that host communities in the oil catchment areas see oil production as burden and the cost of producing oil in their communities outweighs what comes to them. The expectation of people in the oil producing areas has largely been unmet. They complain that oil spillage has destroyed their source of livelihoods and compensations are not forthcoming. The study indicates the need to engage the local communities in their operations. The study concludes that oil

producing firms must shift their contribution in the communities from infrastructure to the issues of capacity building and poverty reduction.

Emel et al. (2012) analysed what Anglo Gold Ashanti, one of the biggest mining companies in the world reported as social concerns and what is actually on the ground as evidence in two mining communities in Nyakabele and Nyamalembu in Tanzania. The study used archival data obtained from field research conducted during different periods through 2000, 2007 and 2010. The study found that much of the efforts labelled “community development” benefited the company directly via infrastructure development, food supplies, and mine cafeteria and workers health. The study contends that, if CSR projects are the surest way mining communities could benefit from the resources taken from the community, then community projects be well defined and differentiated from the company oriented projects to which the company also benefit. In other words, what the mining company enthusiastically labels as “community development” tends to benefit the mining company itself.

This arguably brings to question whether those community projects were genuinely initiated in the first place for the benefit of the community, without the mining company surreptitiously benefitting from the same projects through the back door. The study concludes that community representatives should be part of the monitoring and assessing the impact of community development projects. The study found that social responsibility reporting makes the mining company looks good internationally and may even win international awards based on their reporting on CSR, whilst the locals see it as not doing

much that would make their communities better off than what the mining companies came to meet.

Rizk et al. (2008) examined CSR disclosures of 60 companies in nine industries whose activities were polluting the environment and concluded that although, Egyptian companies are disclosing their CSR information, it still low and needs improvement. The study confirms earlier studies that industry membership is directly linked to the type of disclosure. Employee information was found to be more prevalent and arguably more important, in industry where health and safety considerations have been issues of concern. Private corporations disclose more of their CSR information than state-owned enterprises. However, state-owned enterprises disclosed more of employee related information than private entities.

Dawkins & Ngunjiri (2008) compared the CSR reporting of companies listed on Johannesburg Stock Exchange (JSE) and Fortune Global 100 in five thematic areas: environment; community; diversity; employee relations and human rights. The study showed that the frequencies and levels of CSRR in South Africa companies were better than that of the largest multinationals from countries such as the US, Germany and Japan. This lends credence to the notion that emerging market economies may be more receptive to stakeholder concerns and social responsibility than peer institutions in leading economies. This conclusion is consistent with the findings of Chaudhri & Wang (2007) that local companies in India were doing better than their foreign counterparts in the area of CSR reporting. The areas where significant differences existed were: diversity;

community; and employee relations. However, vast majority of Fortune Global 100 companies and Johannesburg Stock Exchange (JSE) reported on their environmental impact.

Dineshwar (2013) studied CSR disclosure made by Mauritian banks under five thematic areas: environmental issues; product and consumer issues; employee related issues; community involvement issues; and ethical issues. The study concluded that human resource disclosure was the favourite theme of disclosure by the banks, which is indicative of the importance of this particular stakeholder from the bank's perspective. Further, the study found that banks with more number of Automated Teller Machine (ATMs) disclose more of CSR information than banks with lower number of ATMs and listed banks report more of CSR information than unlisted banks. This last conclusion is contrary to what Hinson et al. (2010) found in Ghana, that unlisted banks report more of their CSR information than listed banks.

Barako et al. (2006a) examined voluntary social disclosure by companies in Kenya. The study gives a longitudinal account of voluntary social disclosure in annual reports of listed companies in Kenya, from 1992 to 2001. The study also investigated the extent to which governance attributes, ownership structure and company characteristics affect voluntary social disclosure by firms in Kenya. The results indicate that the extent of social disclosure is mostly influenced by firms corporate governance structure, ownership structure, and company characteristics. The study reveals that the level of institutional

and foreign ownership has significant positive impact on voluntary disclosure. Large firms and companies with high debt reported more of their social information.

Barako et al. (2006b) explored, in the light of Kenyan government inspired reforms at the Nairobi Stock Exchange (NSE) which aimed at transforming the exchange into a vehicle for mobilizing domestic savings and attracting foreign direct investment. Taking a cue from earlier social disclosure literature, this study inspired by the agency theory explored the association of corporate governance practices with voluntary disclosure of selected listed companies in their annual reports of Kenyan companies, the study adopted qualitative research approach. The results showed that the presence of an audit committee is significant factor associated with the level of voluntary disclosure and proportion of non-executive directors on boards is found to significantly affect the extent of voluntary disclosures. In contrast, board leadership structure did not appear to have significant influence on the level of voluntary disclosure by firms.

Eweje (2006) critically examined the role of Multi-national enterprises in developing countries using Nigeria and South Africa as a case of studies. The study revealed that people in the mining communities expect a lot from these multinational companies to develop their communities for them by way of community development projects. This development projects undertaken by the mining companies is seen as their contributions to corporate social responsibility. Communities expect more from mining companies in their communities by way of social interventions.

Table 3.1 below summarizes scholarly works on CSR in African context.

**Table 3.1: Summarizes Scholarly Works on CSR in African Context**

<b>Research Study</b>	<b>Focus</b>	<b>Underpinning Theory and Framework</b>	<b>Research Methods and Country</b>	<b>Relevant Gap for Future Research</b>
Skimmer & Mershan (2008)	Explored trends and current practices on CSR in Southern Africa context		South Africa	
Hamman & Kapelus (2004)	Examined the practices of CSR by companies in South Africa and Zambia.		Qualitative South Africa and Zambia	
Achua (2008)	Explored CSR practices in the banking sector in Nigeria		Nigeria	
Obalola (2008)	Addressed CSR in the Nigerian insurance sector	Agency theory Stakeholder theory	Quantitative Nigeria	
Salma et al. (2012)	Discussed the perceptions of consumers towards socially responsible firms		Mixed Method Egypt	
Rizk et al. (2008)	Discussed CSR disclosure in nine companies whose activities potentially pollute the environment.		Quantitative Egypt	Calls for further content analysis on the same sample that would undoubtedly enhance our understanding of CSR disclosure practices in developing countries and therefore worth pursuing.
Dawkins & Ngunjiri (2008)	Compared how companies listed on the Johannesburg	Impression management Theory	Quantitative South Africa	

	Stock Exchange (JSI) report on their CSR.	Institutional Theory.		
Dineshwar (2013)	Explored how banks in Mauritius disclose their CSR using annual reports	Stakeholder Theory Legitimacy Theory	Quantitative Mauritius	
Barako et al. (2006a)	Assessed voluntary social disclosure by firms listed in Kenya	Agency Theory	Quantitative Kenya	
Barako et al. (2006b)	Assessed the association of corporate governance practices in voluntary disclosure of selected listed firms in Kenya	Agency Theory	Quantitative	
Emel et al. (2012)	Assessed how issues of CSR projects tend to benefit the Mining companies themselves		Qualitative Tanzania	
Lauwo & Otusanya (2012)	Assessed how the international contract with TNCs affect the observance human rights in Tanzania		Qualitative Tanzania	Further research is needed to be conducted on micro element of corporate accountability and human rights obligations
Eweje (2006)	Assessed how Multinational companies (Mining Companies) carry development projects in their catchment areas in Nigeria and South Africa	Social Issue Life Cycle Theory Legitimacy Theory Stakeholder Theory.	Qualitative Nigeria and South Africa	Further research needs explore other local development projects by Multinational in other industries

(Prepared by the Author for this study)

### **3.3 Corporate Communication via the Internet**

According to Hinson et al. (2010, 501) “The internet has become a major medium of corporate communications and thus, most corporate institutions use it as a medium for information disclosure to the public”. Public relations researchers were the first to acknowledge the fact that there is a potential benefit of using the internet for building and maintaining relationship between organization and publics (Ki & Hon, 2006). Businesses are being revolutionized as the days roll by as a result of the influence of the internet (Singh, 2004).

“The internet is fast becoming an important new channel for commerce in a wide range of industries” (Wynne, Berthon, Pitt, Ewing, & Napoli, 2000. p. 420) and with the internet one can access large amount information in wide range of disciplines regardless of one’s location (Adika, 2003). Communication via the internet is an innovation that is diffusing to various types and sizes of organizations. It has the potential of influencing how organizations communicate with the media and publics (Taylor & Perry, 2005). Therefore, Communications continues to be an essence of the internet (Wynne et al., 2000), whether at the corporate level or at the individual level.

Scholarly works on the use of the internet for communications, especially corporate communications, have touched on a wide range issues: CSR communication via internet (Hinson et al., 2010; Hinson, 2011b; Hinson, 2011c); Hinson, Madichie, & Ibrahim (2012) discussed the dialogical communications potential of the web sites of banks in Ghana; Poon & Swat man (1997) discussed how small businesses adopt the internet in

Australia ; Gattiker, Perlusz, & Bohmann (2000) delved into issues surrounding the use of the internet for business-to-business transaction; Favian, Torres, & Guinaliu, (2004) studied how corporate image can be measured in the light of banks adoption of internet banking in Australia; Hinson & Sorensen (2006) touched on how the adoption of e-commerce has helped Small and Medium Enterprises (SMEs) in the non-traditional export (NTE) sector of Ghana; Wynne et al. (2000) captured how intermediaries in the tourism industry use the internet as a leverage to provide one-stop service to tourist in South Africa; Singh (2004) dwells on trends in internet banking in South Africa; Aly, Simon, & Hussainy, (2010) discussed the potential factors that may affect the degree of corporate internet reporting by listed firms in Egypt; Taylor & Perry (2005) discussed how the internet can be deployed by organizations to manage crisis in times of difficulties.

There is no doubt that the ability of organizations to communicate to their stakeholders, be they corporate or individuals via their web sites has been made possible as a result of the availability of information and communications technology infrastructure. Therefore, the availability of the internet or the World Wide Web (WWW) is prerequisite for corporate communication.

### **3.4 The Information Revolution in Africa**

The term “Information Revolution” (IR) refers to the bundle of technological, economic and institutional changes in the information and communications sectors that have rocked the global system since the mid-1980s. Hallmarks of these changes are the tremendous

global scope and speed of Information Communications Technology (ICT) diffusion. Accelerated technological innovation has brought new capacities to compress and store data available for transfer in new digital forms through various media to diverse users at different times. Whereas print, broadcast, telephony, video and computing were until recently quite distinct technologies and industries, they are now rapidly converging towards a new form called “multimedia”. Thus, the IR has come to mean the transformation of many separate appliances into local and global networks that facilitate health, education, commerce, government, leisure and other activities through cheaper, more powerful information processing and communications (Wilson & Wong, 2003).

The last few decades has seen dramatic shifts in the telecommunications sector, with the rise of the internet fundamentally changing the way businesses and individuals communicate and with wireless mobile services providing connectivity to millions of people previously excluded from having a phone (Gillwald, 2005). This dramatic shift in the landscape of the telecommunications sector has witnessed the subscription of mobiles over fixed lines access in developing countries where fixed line penetration was already low prior to the introduction of mobiles (Hodge, 2005; Hamilton, 2003; Gillwald, 2005). Data from the International Communications Union (ICU) indicates that the number of mobile phones outnumber the number of fixed lines phones in most African countries (ITU, 2002). Mobile phone subscriptions have grown rapidly since 1980s in both developing and developed world (Hodge, 2005). Over the past decades, mobile telephony in Africa has grown an average of 78 per cent a year faster than any other region of the world (Overa, 2006).

Diffusion of the internet and underlying data infrastructure is crucial for Africa's future development. Internet connectivity in Africa as a whole has increased steadily. The internet growth in Africa has largely been dictated by the pace of breadth of the expansion of the telecommunications sector (Bukachi & Pakenham, 2007). Crucially important as the older ICTs are, new technologies are surging forward and offering new services, particularly cell phone, computer and internet markets. For the sub-Saharan region, the internet users have grown substantially. Estimates in some markets show steady growth rate of up to 15 percent per month. Mobile phone diffusion has also been tremendous (Wilson & Wong, 2003). The rapid adoption of mobile phone use in Africa, in both urban and rural areas, is a source of renewed hope for achieving economic growth and development (Hinson, 2011b).

The telecommunications systems have become a requirement for attracting Foreign Direct Investment (FDI). Inexpensive, reliable and ready access to information and communication is no longer a luxury for the few; it a necessity for the many. Where grassroots movements can mobilize people, the IR can play a critical role by helping to expand popular participation. Because new ICTs are less expensive and more powerful, they bring greater access to information and knowledge, and can bring new participants into the political arena (Wilson & Wong, 2003).

### **3.5 Deregulation of the Telecommunications Sector in Africa**

Deregulation means that there is reduction or removal of government control, rules and regulations that restrain free operational activities in the telecommunications sector.

However, it does not mean an absolute removal of laws that govern the smooth operational activities in the sector. What it means rather is that the role of government is reduced to that of providing regulatory oversight of the sector. The idea is that few or no regulations has the potential to increase competition, enhance higher productivity, enhance efficiency which will in turn lead to low prices for the consumer (Williams, 2011). For example, in Ghana the regulator is the National Communications Authority (NCA) and in South Africa the regulator is the Independent Communications Authority of South Africa (ICASA).

There seems to be evidence that the surge in the telecommunications sector in Africa is attributable to the deregulation of that sector and its attendant investment in telecommunications infrastructure (Frempong & Atubra, 2001). Deregulation has brought in its wake competition in the telecommunications sector. This telecommunication revolution has open up the telecommunications market to private participation and competition. Most African countries now have access to cellular services, at least in the major cities (Hamilton, 2003), thanks to private participation, competition and ultimately lowering of tariffs, which are benefits attributed to deregulation. Tired of the situation in which telephone lines were privilege of the urban elite, ordinary Africans have now welcomed the possibilities for large distance communications following telecommunications market liberalization and new technological solutions, most notably Global System for Mobile Communications (GSM) (Overa, 2006).

### **3.6 Impact of the Telecommunications Sector in Africa**

In a highly globalized world of today, information and communication technology has become increasingly important, both to the rich and the poor. ICTs have enormous potential for Africa's growth and development. Consider the words of Paul Kagame at the 1998 Telecommunications meeting in Kigali, Rwanda: "In today's world, information and communication has become increasingly important. Knowledge is or should no longer be the domain of a few. Success in promoting democracy, human resource development, socio-economic development, international cooperation, trade and commerce, require access to information and our ability to use it effectively. The ongoing information and communication revolution is leading to accelerated globalization in economic and social activities. These present tremendous challenges, as well as opportunities for industrialized and developing countries alike" (United Nations Economic Commission for Africa, 1998; Cited by Wilson & Wang, 2003).

The use of ICTs by community groups is helping them press for changes in government policies. Cheaper and better telecommunications services are also carrying telemedicine, distance education, and electronic commerce around the globe, including Africa (Wilson, 1998, b, cited by Wilson & Wang, 2003). Therefore, the impact of telecommunications sector on the economy of Africa is enormous and Africa cannot afford to lag behind in this all important phase of technological development. Some impacts of the telecommunications sector on the economy of Africa include:

**3.6.1 Promotes Commerce:** For traders, the transportation of goods from producers to consumers requires considerable cooperation, coordination, and exchange of information. Hitherto, the alternative to telecommunications in long-distance exchange of information has been personal travel in order to communicate face-to-face, or the sending of oral (or written) messages through an intermediary who travels on behalf of the trader. Travelling is a cumbersome, time consuming, and expensive communication method (Overa, 2006). In sub-Saharan Africa, developments in information and telecommunications technology (ICT) are radically changing the way business is done. For example, the use of the mobile phone has helped traders in Ghana to reduce both transportation cost and transaction cost, in particular information asymmetry, through the adaption of telecommunications technologies (Overa, 2006), and in Uganda, the expansion of mobile phone coverage induces more market participation of farmers located in remote areas who produce perishable crops (Muto, 2008).

In sub-Saharan Africa, transportation costs and transaction costs are two major factors that determine traders' producer-wholesale margin, affecting the income of both producers and traders and, the availability of the goods and ultimately how much the consumer will have to pay for the goods (Minten & Kyle, 1999). With mobile technology, these costs associated with transportation and transaction will be eliminated, paving the way for more goods to be produced at a cheaper cost for both producers and consumers.

Additionally, the use of mobile phones only require basic literacy, and therefore are accessible to a large segment of the population (Rashid & Elder, 2009); including the rural poor to facilitate trade thereby reducing transportation and transaction cost, and enhancing their overall profitability (Overa, 2006). Further, mobile telephony enables business partners to communicate more frequently, quickly, and directly without intermediaries, and to immediately check information. Verifying and controlling information becomes easier. Hence, information asymmetries are reduced, and the predictability of transactions increases (Overa, 2006).

**3.6.2 Provides cheaper means of communication:** First, telecommunications services and equipment are becoming cheaper. The reduction in cost, coupled with other factors like competition will eventually enable the subscribers of the public good to access the good at reasonable cost (Williams, 2011). It is therefore possible to provide telecommunications services at affordable rate even to the rural poor (Falch & Anyimadu, 2003). Again, the World Wide Web and e-mail provide new opportunities for low cost communication and dissemination of information and thereby promote economic and cultural development (ITU, 1995). The information revolution has made the use of mobile phones more popular than the use of computers by a broader segment of the population. This is partly due to the fact that, deregulation has culminated in private sector competition and innovative payment system (e.g. Pre-paid method), therefore, making mobiles increasingly affordable and can be used as a mechanism to ensure greater participation of these groups in the development process (Rashid & Elder, 2009).

Mobile phones are relatively accessible compared to other information and communication technologies in developing countries, and because they differ in sophistication, the poor can find phones made to suit their preferences. Thus, mobile phones are user friendly as the owner does not need any form of training to be able to use the device. In addition, the proliferation of mobile phones has led to the decline in their prices, making the device relatively affordable compared to other forms of Information and Communication Technology (ICT) (Hinson, 2011b)

**3.6.3 *Telemedicine:*** Health workers practicing in developing countries are battling against the world's deadliest epidemics, which include HIV/AIDS, malaria, and the resurgence of previously controlled diseases like tuberculosis. Poverty and weak health systems coupled with the mass exodus of professionals to the developed world have further strained the delivery of health care (Bukachi & Pakenham, 2007). Telemedicine is seen by some experts in the field as the surest way to bridge the health gap in Africa between the urban centres where most specialists work and the rural areas which lack qualified health workers, not to even talk about specialist. Telemedicine is defined as the delivery of health care and the sharing of medical knowledge over a distance using telecommunications (American Telemedicine Association, cited by Bukachi & Pakenham, 2007).

Telemedicine tools enable the communication and sharing of medical information in an electronic form, and thus facilitate access to remote expertise. A physician located far from a reference centre can consult a colleague remotely in order to resolve difficult cases, following a continuous course over the internet (Geissbuhler, Bagayoko, & Ly, no

date). With a mobile phone, health workers in remote parts of Africa can exchange notes on wide range of health information. E-mail communications is the most common use of the internet and increasingly available to health professionals throughout Africa, putting them in touch not only with one another, for professional interaction, clinical advice and referrals but also with colleague worldwide. Current telecommunication technologies have the capacity of transmitting information worldwide. The internet provides abundant databases, reference materials, journals online that have given great value to connectivity in Africa and other developing regions of the world (Bukachi & Pakenham, 2007).

This idea of telemedicine is therefore very crucial for African countries because health care professional are lacking and the situation is even worse in the hinterlands. The doctor per capita in most African countries is alarming. Most specialist and other qualified doctors prefer to work in cities at the expense of poor rural communities.

With telecommunications facilities, health workers in the remotest part of Africa can receive advice from specialist based in the urban areas to improve rural health delivery. Mobile phones, for example can facilitate exchange of e-mails between the specialist and rural health workers on a wide range of health issues. Mobile technology is increasingly being used to promote health and prevent diseases (Horrigan, 2009; Kaplan, 2006, cited by Lewis-Heather & Trace, 2010). For example, in South Africa, the Masiluleke project uses text messaging to increase rates of testing for tuberculosis and human immune deficiency syndrome (HIV) and provide counselling for patients (Pop Tech, 2009, cited by Lewis-Heather & Trace, 2010).

**3.6.4 Promotes education:** The advent of information and telecommunication technology (ICT) is fast changing the phase of education worldwide. Access to journal articles and other research materials are made much easier today than many years ago. The advent of the internet has made education much easier than before and one can easily access educational material in the comfort of your home without necessarily going into the traditional library to access this information. The use of technology in facilitating learning has led to adoption of online distant learning by many tertiary institutions worldwide. For example in Ghana today, the idea of distance education is fast gaining currency as existence facilities at the tertiary level cannot contain the ever soaring student population.

The fundamental concept of distance education is simple enough: students and teachers are separated by distance and sometimes by time. The teacher and the student are not together at the same place, they are separated by distance and as a result it becomes necessary to introduce an artificial communication medium that will deliver information and provide a channel of interaction between them (Moore & Kersley, 1996). The emergence of social software, software that enables a group of individuals to collaborate via the internet has added a new dimension to online learning. A collection of writings, blogs are easily published and accessed via the internet (Beldarrain, 2006). A wiki is collection of web pages that are linked to each other, and reflect the collaborative works of many authors. Wiki pages are embedded internet resources and are highly collaborative (Goldwin- Jones, 2003, cited by Beldarrain, 2006).

At the recent World Mobile Congress in Barcelona, the co-founder and Chief Executive Officer (C.E.O) of Whatsapp, Jan Koum commended Ghanaians for the use of the facility and singled out university students for using the facility productively. According to the CEO, Ghanaian students have used it for holding discussions, comparing notes and holding discussions with their lecturers. All these technologies are changing the ways education is being done and are made possible as a result expansion of telecommunications technologies.

Africa can take advantage of its telecommunications expansions to offer online distant education to its people who cannot get the opportunity of sitting in the traditional classroom setting. The emergence of modern telecommunications technologies has also made it possible for students to access their academic results via mobile, without hassle. For example, in Ghana today, students from Junior High Schools as well as Senior High Schools can access their final year examination results via their mobile phones, without having to go to their various schools as done previously.

**3.6.5 *Improves access to financial services:*** Banking in the 21<sup>st</sup> century is increasingly becoming easier and easier as the days roll by. The emergence of telecommunications technology has brought in its wake issues like online banking, mobile banking, mobile payment system and mobile money. As a result sections of the society who were hitherto excluded from the banking system have been covered, thanks to mobile technologies. Hinson (2011b), for example, indicates that “Innovations in the financial services sector in Ghana have compelled financial institutions to diversify their portfolio of products and

services; and the target population they serve. Most financial institutions have broken new grounds and started reaching out to the marginalized in society by making products and services available to them through a number of technological platforms like ATMs, mobile phones and the Internet” (321).

Since the development in telecommunications sector in Africa is largely driven by the phenomenal rise in the use of mobile phones, it therefore stands to reason that the technological impact in the financial services sector will be driven by mobile technology. This view is corroborated by (Diniz, De Albuquerque, & Cerney, 2011) when they argued that the rise in the growth of mobile technology throughout the world is a phenomenon that has been particularly remarkable among the poor people, largely because of the prepaid model. As a result, all classes of society now have access to financial services as people become increasingly familiar with a mobile-money system. Hinson (2011b) again, reported that mobile money is making it possible for customers in Ghana to benefit remittances from family and friends in the form of airtime that can be exchanged for money. With the mobile money platform customer can do a lot with it: pay bills, buy goods etc.

### **3.7 The Top Ten Biggest Telecommunications Companies in Africa**

According to IT NEWS Africa, which is a Johannesburg-based technology news web site, focussing on information and telecommunications, broadband, IT security, etc. and mobile operators across Africa, the top ten biggest telecommunications companies in Africa based on turnover at the end of 2011 are as follows:

### **1. MTN, South Africa**

MTN (South Africa), without doubt the biggest mobile operator in Africa, based on turnover and the number of subscribers. In its latest revenue presentations, the telecommunications company revealed that they have over 176 million subscribers across 16 countries in Africa and 6 countries in the Middle East. MTN revenue for the first quarter of 2012 was up by 17.5 per cent to R.66.4 billion. MTN South Africa currently has 23.3 million subscribers. Revenue for MTN as at 2011 stood \$ 9.4 billion.

### **2. Vodacom Group, South Africa**

Vodacom Group (South Africa) has its parent company based in the UK, and is the second largest telecommunications company operating in Africa. The telecommunications company revenue as at 2010, stood at over R. 9.0 billion. In a recent report, Vodacom South Africa had 2010 revenue of R. 6.0 billion and its subscribers have been on the increase courtesy of a highly competitive pricing structures and promotions. Vodacom South Africa currently enjoys 58 percent of the South African market with around 23 million subscribers. Revenue as at 2011 stood at \$ 7.7 billion.

### **3. Telkom, South Africa**

Telkom (South Africa) is the largest fixed line service provider and operates in more than 38 countries in the whole of Africa. The South African government has 39 percent stake in the Vodacom, founded in 1991. At the end of 2011, the Group's operating revenue decreased by 3.2 percent to R.16 billion, out this R.15 billion from this revenue came from their fixed line operations. The revenue for 2011 was \$ 4.7 billion.

#### **4. Orascom, Telecom, Egypt**

Orascom Telecom Holding, now Global Telecom Holding, is the parent company of Orascom Telecom, is the largest, operating GSM in the Middle East, Africa, Canada and Asia. The company is also 51 percent owned by Russia's Vimpelcom, and is the 6<sup>th</sup> largest mobile telecom provider in the world. Revenue for the company at the end of 2009 was \$ 5.065 billion but that took a dip in the following two years. During the late 90s, the company subscription rose just over 200,000 in 1998 to over 101 million subscribers after Wind Telecom bought a sizeable stake in the operations. Revenue for Orascom Telecom for 2011 stood at \$ 3.6 billion.

#### **5. Maroc Telecom, Morocco**

The main telecommunications company in Morocco and is partly owned by the telecom Company Vivendi. For the first three months of 2012, the company posted consolidated revenue of \$ 890 million. The company also witnessed growth in its international business with 21 percent year on year rise in revenue. At a presentation in March, the company revealed that it had 17.1 million subscribers, which included 1.2 million 3G customers and 1.08 million contract subscribers. Maroc Telecom also operates in Burkina Faso, Gabon and Mali. Revenue for Maroc Telecom posted at the end of 2011 was \$ 3.4 billion.

#### **6. MTN, Nigeria**

Operating under the banner of South Africa's MTN Group, MTN Nigeria has been the golden boy in terms of subscribers and revenue for the group. Outside of South Africa, is

the group's most profitable nation bringing over R.13 billion in the first quarter of 2012. In terms of number of subscriber, MTN saw a 4.8 percent increase in the number of subscribers bringing their total in Nigeria to over 43 million. The revenue for MTN Nigeria, as at 2011 was \$ 1.9 billion.

### **7. Orascom, Telecom Algeria**

It is a member of the Orascom Telecom holding. Orascom Telecom enjoys an all benefits that are associated with its parent company, while being the second most successful company in the territory for the group. Orascom Telecom Algeria was launched in 2002 and trades under the name Djezzy in the country and has about 16.5 million subscribers with 55.5 percent market share. In terms of the top 500 companies in Africa across all sectors, Orascom Telecom Algeria, ranks 79<sup>th</sup>. The company recorded revenues for 2011 as \$ 1.7 billion.

### **8. Mobinil Egypt**

Founded in 1998, France Telecom (Orange) owns 94 percent of the company, with 5 percent share owned by Orascom Telecom founder, Nguib Sawris. At the close of 2010, Mobinil had over 30 million subscribers and its coverage extends to more than 99 percent of the Egyptian population. Mobinil has gone through many disputes between France Telecom and Sawris, but this situation has been resolved after France Telecom bought up a large share, leaving Sawris with his current 5 percent share. The company revenue for 2011 stood at \$ 1.5 billion.

### **9. Safaricom Kenya**

Safaricom is the largest telecom service provider in Kenya and was founded in 1997, fully owned by Telkom Kenya. Two years ago, the UK based mobile service company, Vodacom acquired 40 percent share in the company. At the end of 2010, Safaricom had approximately 12 million subscribers with most of them residing in Nairobi, Mombasa and Nakumi. The company revenue for 2011 stood at \$1.3billion.

### **10. Telecom Egypt**

In contrast to Orascom Telecom Egypt, Telecom Egypt is the largest fixed-line telecommunications operator in the Egypt, and is also one of the oldest having started in 1854. Currently, the company has a subscriber base of over 12 million, making it one of the largest fixed line operator in the Middle East. But the company' operations are not just focused on fixed line services, it also has a 44% stake in Vodafone Egypt. Telecom Egypt recorded \$ 480 million as revenue for 2011.

Table 3.2 below provides a summary of subscribers, operating country and revenue for the top ten biggest telecommunications companies in Africa for 2011.

**Table 3.2: Summary of Subscribers, Operating Country and Revenue for the Top Ten biggest Telecommunications Companies in Africa for 2011.**

<b>Name of company</b>	<b>Operating country</b>	<b>Number of subscribers</b>	<b>Revenue for 2011</b>
MTN South Africa	South Africa	23.5 Million	9.4 billion
Vodacom Group	South Africa	23 Million	\$ 7.7 billion
Telkom South Africa	South Africa		\$ 4.7 billion
Orascom Telecom	Egypt	101 Million	\$ 3.6 billion
Maroc Telecom	Morocco	17.1 Million	\$ 3.4 billion
MTN Nigeria	Nigeria	43 Million	\$ 1.9 billion
Orascom Telecom	Algeria	16.5 Million	\$ 1.79 billion
Mobinil Egypt	Egypt	30 Million	\$ 1.5 billion
Safaricom Kenya	Kenya	12 Million	\$ 1.3 billion
Telecom Egypt	Egypt	Over 12 Million	\$ 480 Million

Field Data, 2014: (Accessed, 17<sup>th</sup> July, 2014)

A closer look at the top ten biggest telecommunications companies operating in Africa reveals that each of the regions in Africa is represented by at least a big telecommunications company. For example, from West Africa, we have MTN (Nigeria); from Southern Africa, we have MTN, Vodacom and Telkom, from South Africa; from East Africa, we have Safaricom from Kenya; and from North Africa, we have Mobinil, Telkom and Orascom Telecom (Egypt) and Orascom Telecom (Algeria). Thus, each of the regions in Africa has being represented by a big telecommunications company.

**Table 3.3: Telecommunications Companies, Region in Africa and the Name of Country they operate**

<b>Name of Company</b>	<b>Region in Africa</b>	<b>Country</b>
MTN Nigeria	West Africa	Nigeria
Vodacom South Africa	Southern Africa	South Africa
Mobinil Egypt	North Africa	Egypt
MTN South Africa	Southern Africa	South Africa
Orascom Telcom Algeria	North Africa	Algeria
Telecom Egypt	North Africa	Egypt
Telkom South Africa	Southern Africa	South Africa
Safaricom Kenya	East Africa	Kenya
Orascom Telcom	North Africa	Egypt
Maroc Telcom Morocco	North Africa	Morocco

Field Data, 2014: (Accessed, 17<sup>th</sup> June, 2014)

## CHAPTER FOUR

# RESEARCH METHODOLOGY

### 4.1 Introduction

This chapter looked at the procedures and processes involved in carrying out this research. Issues discussed in this section include: research design, qualitative content analysis, basic concepts in qualitative content analysis, steps in qualitative content analysis, trustworthiness, research population size, sample size, study questions, data collection, how data was interpreted, data analysis, limitations of the research methodology and chapter summary.

### 4.2 Research Design

Cooper and Schindler (2001) looked at three categories of research in business studies. These include: exploratory studies; descriptive studies; and causal studies.

*4.2.1 Exploratory studies:* This is typically useful when researchers lack a clear idea of the problems they are likely to meet in the course of their studies. As a result of exploratory studies, researchers can develop clear concepts, establish priorities, develop operational definitions and improve the final research design. An in depth investigation leads the researcher to clearly understand the problem under investigation (Wong, 1999).

**4.2.2 Descriptive Studies:** Are typically structured with well and clearly defined hypotheses in mind. It is intended to serve a variety of purposes: description of a phenomenon or characteristics associated with the population, (who, what, when, and how of a topic); estimate the parts of the population that have these characteristics; discover associations among different variables. The descriptive studies are mostly concerned with describing phenomenon but less concern with exploring new things.

**4.2.3 Causal Studies:** This study essentially looks at the concept of “causation”: “A” produces “B”. In other words, the study looks at cause and effect relationship that exists between or among variables. Causal studies try to look at what causes events to occur in social setting. They are “probabilistic statements based on what we observe and measure” (Cooper & Schindler, 2001, p.148).

This thesis used the exploratory study to investigate how the top ten biggest telecommunication companies report on their CSR via their corporate websites because the issue under investigation has not receive much research attention in the African context, as such the exploratory method should be most suitable compared with the other approaches. Again, the exploratory method is most suitable for this study in the sense that it offers the researcher the opportunity to explore so as to establish patterns and themes for further analysis.

### **4.3 Research Approaches**

According to Creswell (2009) research design can be grouped in to three: qualitative, quantitative and mixed methods.

**4.3.1 Qualitative Research Methods:** Qualitative research is concerned with the interpretation and understanding of social phenomenon, usually used to study a particular subject in depth in social, cultural and political aspects of people and organization (Myers, 2009). Qualitative data come in the form of photos, written words, phrases, or symbols describing or representing people, actions, and events in social life (Neuman, 2007). Qualitative study seeks to provide insights but no to measure (Hinson et al., 2012). This is particularly so when an issue has to be explored through one or more cases in a bounded system (Creswell, 2007). Qualitative research method is applicable in research that uses exploratory research design (Hair, Push, & Ortinau, 2003).

**4.3.2 Quantitative research Methods:** places heavy emphasis on using formalized standard questions and predetermined response options in questionnaires or survey administered to large number of respondents. Normally, in quantitative research, the information on the research problem are specific and well defined, and the decision maker and researcher have agreed on what the precise information needs are. Quantitative research methods are more directly related to descriptive and causal research design. (Hair Jr et al., 2003).

**4.3.3 Mixed research Methods:** This method as the name suggests, combines the qualitative and quantitative approaches. According Johnson & Onwuegbuzie (2004), mixed method research is defined as the class of research where the researcher mixes or combines quantitative and qualitative research techniques, methods, approaches, concepts or language into a single study. Mixed methods research is also an attempt to legitimate the use of multiple approaches in answering research questions, rather than restricting or constraining researchers' choices (it rejects dogmatism). It expansive and creative forms of research not a limiting form of research. It is inclusive, pluralistic and complementary, and suggests that researchers take an eclectic approach to method selection, the thinking about and conduct of research (p.17-18).

In respect of this thesis, the qualitative method of inquiry is chosen to carry out this study. The reasons for the choice of this method stem from the following reasons:

The idea of investigating how the top ten biggest telecommunications companies report on their CSR via their corporate web sites requires the researcher to explore and understand the phenomenon being investigated very well to enable the researcher analyse and report on their CSR activities accurately as possible. The qualitative method of inquiry offers such flexibility, hence the choice of this research design.

Again, the qualitative method of inquiry is appropriate for this study in the sense that, it allows the researcher to manipulate the data or text to come out with appropriate construct, themes and explanations and not rigidly designed with the view to confirming a theory or existing research.

The qualitative approach offers a system of evaluation that has the potential of improving the system of data or text gathering, and not necessarily a way of assessing the one already in use. Lastly, it affords the researcher the rare opportunity of having a feel of the participant's experiences so as to appreciate the situation in a much real sense.

#### **4.4 Qualitative Content Analysis**

Qualitative content analysis involves a process designed to condense raw data into categories or themes based on valid inference and interpretation. This process makes use of inductive reasoning, by which themes and categories emanate from the data through careful examination and constant comparison by the researcher. However, deductive reasoning is also useful in qualitative content analysis (Patton, 2002). Qualitative content analysis is interested in producing patterns, themes and categories necessary and important in social reality (Schilling, 2006.)

Krippendorff (1989, p 403) formally defines content analysis as a “research technique for making replicable and valid inferences from data to their context”.

Kolbe & Burnett (1991, p. 243) defined content analysis as “an observational research method, that is used to systematically evaluate the symbolic content of all forms of recorded communication. These communications can be analysed at many levels (image, word, role etc.), thereby creating a realm of research opportunities”

Content analysis is also seen as “any qualitative data reduction and sense-making effort that takes a volume of qualitative materials and attempts to identify core consistencies and meanings” (Patton, 2002, p.453).

Qualitative content analysis focuses on characteristics of language as communication, with attention to the content or contextual meaning of the text (Lindkist, 1981; McTavish, & Pirro, 1990; Tesch, 1990, cited in Hsieh and Shannon, 2005).

#### **4.5 Basic Concepts in Qualitative Content Analysis**

Graneheim & Lundman (2004) identified nine concepts associated with analysing qualitative content analysis based on literature. These concepts are:

*4.5.1 Manifest and latent content:* The fundamental issue in performing qualitative content analysis is to decide whether the analysis should focus on manifest content or latent content. If analysis is based on obvious aspect of the text, then it is referred to as manifest content. On the hand, if the analysis is based on the relationship aspect and involves an interpretation of the underlying meaning of the text, then it is the referred to as latent content (Kondracki & Wellman, 2002).

*4.5.2 Unit of analysis:* refers to what is to be studied. It is also seen as every word or phrase written in the transcript (Feely & Gottlieb, 1981, cited in Graneheim & Lundman, 2004).

4.5.3 *Meaning unit*: refers to words, sentences, or paragraphs containing aspects related to each other through their content and context.

4.5.4 *Condensation*: refers to the process of shortening while still maintaining or preserving the core of the text.

4.5.5 *Abstraction*: after the process of condensation, the text is abstracted, meaning describing and interpreting at a higher level. Examples include: creating codes, categories and themes at varying levels.

4.5.6 *Content area*: refers to specific explicit area of content identified with little interpretation. A content area can be parts of the text based on theoretical assumptions from literature, or parts of the text that addresses a specific topic in an interview or observation.

4.5.7 *Code*: the label of a meaning unit has been referred to as a code. There seems to be agreement in literature about the use and meaning of code. A code can be assigned to, for example, discrete objects, events and other phenomenon and should be understood in relation to the context.

4.5.8 *Creating categories*: This is the core feature of qualitative content analysis. A category is a group of content that shares a commonality. That content must be exhaustive and mutually exclusive (Krippendorff, 1980). As can be seen, category mostly includes a number of sub-categories or sub-subcategories of varying levels of abstraction.

4.5.9 *Theme*: This concept has various meanings and creating themes is a way to link the underlying meanings together in categories. It is the thread underlying meaning

through condensed meaning units, codes or categories on an interpretive level. A condensed meaning unit, a code or category can fit in more than one theme. A theme can be constructed by sub-themes. It is based on these themes that the data can then be analysed.

#### **4.6 Steps in Qualitative Content Analysis**

Krippendorff (1989) identified six steps that define the technique procedurally. These six steps are:

*4.6.1 Design:* A conceptual phase during which analysts define their context, what they wish to know and are unable to observe directly; explore the source of relevant data that either are or may become available; and adopt an analytic constructs that formalizes the knowledge available about the data-context relationship, thereby justifying the inferential steps involved in going from one step to the other. These three principles constitute framework of analysis. Besides, delineating the empirical procedures to be employed, the design should also spell out the observational conditions under which the inferences made could be considered valid, in the sense of representing what they claim to represent (Krippendorff, 1989). Various types of data could be analysed with this method, but the data need to be transformed into a written text before it can be analysed (Patton, 2002).

*4.6.2 Unitizing:* Refers to the phase of defining and ultimately identifying units of analysis in the volume of available data. Sampling units make possible the drawing of statistically representative sample from a population of potentially available data: issues of newspapers, whole books, television episodes, fictional characters, essays,

advertisements. Recording units are regarded as having meanings independent of one another: references to events; individuals; or countries; evaluative assertions; propositions; themes (Krippendorff, 1989).

*4.6.3 Sampling:* While the process of drawing representative sample is not only limited to content analysis, there is the need to (1) undo the statistical biases inherent in much of the symbolic material analysed, (2) ensure that the often conditioned hierarchy of chosen sampling units becomes representative of the organization of the symbolic phenomenon under investigation (Krippendorff, 1989).

*4.6.4 Coding:* The steps of describing the recording units or classifying them in terms of the categories of the analytic constructs chosen. This step replicates an elementary notion of meaning and can be accomplished either by explicit instructions to train human coders or by computer coding. The two evaluative criteria, reliability as measured by inter-coder agreement and relevance or meaningfulness, are often at odds. Human coders tend to be unreliable, but good at interpreting semantically complex texts. Computers have no problem with reliability, but must be programmed to simulate much of native speakers' linguistic competences (Krippendorff, 1989). For some studies, there is already an existing model or theory on which to base your inquiry. It is possible to prepare a list of coding categories from the model or theory and you may have to modify the model or theory as the analysis continues to cater for new categories as they emerge inductively (Miles & Huberman, 1994). To bring about consistency in the coding, in a situation where multiple coders are involved, a coding manual could be developed consisting of category names, definitions or rules for assigning codes, and examples (Lincoln & Guba, 1985)

*4.6.5 Drawing inferences:* This is the most important phase of the content analysis. It applies the stable knowledge about how variables accounts for coded data and are related to the phenomenon the researcher wants to know about. The inferential steps are rarely obvious. How the frequency of references indicates the attention a source pays to what it refers to, which distinct literary style uniquely identifies a particular author, and the way preferences for certain verbal attributions manifest speaker or listener attitudes that need to be established by independent means. Analytical constructs of this kind need not be so simple either (Krippendorff, 1989). It involves making sense of themes or the categories identified and their properties as well as exploring the properties and dimensions of categories, identifying relationship between categories, bringing out patterns and testing categories against a full range of data (Bradley, 1993).

*4.6.6 Validation:* The important thing in any research effort. However, validation of content analysis is limited by the intention of the technique to infer what cannot be observed directly and for which validation evidence is not readily available (Krippendorff, 1989). Nevertheless, content analysis should not be under taken without at least the possibility of bringing validation to bear on its finding.

## **4.7 Trustworthiness**

Lincoln & Guba (1985) proposed a four criterion for evaluating interpretive qualitative content analysis: credibility; transferability; dependability and conformability.

*4.7.1 Credibility:* Lincoln & Guba (1985) put forward a set of activities that would help enhance and improve credibility of the research results. These include: prolonged

engagement in the field, persistent observation, triangulation, negative case analysis, checking interpretations against raw data, peer debriefing and member checking.

*4.7.2 Transferability:* refers to the situation where the research results can be applied in another study context without any difficulty.

*4.7.3 Dependability:* it has to do with the ability of the researcher to rely on the findings of the research. It refers to the “coherence of the internal process and the way the researcher accounts for changing conditions in the phenomena” (Bradley, 1993, p. 437).

*4.7.4 Conformability:* it deals with “the extent to which the characteristics of the data, as posited by the researcher, can be confirmed by others who read or reviewed the research results” (Bradley, 1993, p.437).

#### **4.8 Population Size**

The targeted population for this study looked at all the telecommunications companies operating in Africa. Researchers can choose to analyse a single member industry or a multiple industry. The choice of multiple industries allows for generalizability, whilst the choice of single industry caters for homogeneity (Hair et al., 2003) of the study. This study used a single industry, thus the telecommunications industry and this will allow homogeneity of the analysis in the telecommunications sector in Africa. Again, the population size was also intended to capture a company each from the four regions on the Africa continent: South; North; East and West.

#### **4.9 Sample Size**

Sampling simply means selecting some elements from the population to represent the population (Cooper & Schindler, 2001). The idea of sampling enhances the researcher's ability to gain insights into entire population without necessarily examining the entire population (Turyakira, 2012). For quantitative analysis, the researcher can study a smaller group and make generalization about a larger group correctly; whilst qualitative researchers are concerned with cases that can afford clarity and deeper understanding (Neuman, 2006). According to Patton (1989, p. 181) "there are no rules" for sample size in qualitative research. This study uses purposive sampling technique for this study. The reason for using purposive sampling stems from the fact that the top ten biggest telecommunications companies in Africa were known already and were chosen from IT NEWS Africa ranking based on companies' turnover in 2011. The rankings based on the IT NEWS Africa become the sampling frame for this study.

The unit of analysis for this study is the corporate web sites of the top ten biggest telecommunications companies operating on the African continent. The top ten biggest telecommunications companies were chosen because of their impressive revenues, number of subscribers and profit margins for the year ending 2011. The impressive revenues arguably may afford these companies the opportunity to contribute to social and development issues (Chaudhri & Wang, 2007), in the areas they operate.

#### **4.10 Research Questions**

The research questions for this study as posed earlier include the following:

1. What category of CSR disclosure do most of the top ten biggest telecommunications companies in Africa report on?
2. What are the regional CSR themes that run through the web sites of the top ten biggest telecommunications companies in Africa?
3. Is the corporate social responsibility reporting (CSRR) of the top ten biggest telecommunications companies in Africa following global reporting standards?

#### **4.11 Data Collection**

This study used secondary data for the analysis. Saunders et al., (2009) identified three types of secondary data: survey-based data; documentary data and multiple-sourced data. Survey-based data is taken from survey questionnaires. Documentary data deals with both written and non-written materials. The written materials deal with notices, correspondence (including emails), minutes of meetings, reports to shareholders, public records etc. The non-written materials concern voice and video recordings, pictures etc. Lastly, the multiple-source data can be taken from either secondary data or survey-based data or a combination of both. The rationale for using secondary data stems from the fact that studies like this, such as review of web sites makes secondary data most appropriate. Secondly, it is a cheaper source of collecting data for a student researcher and also less time consuming; it allows for easy and convenient collection of data. Lastly, it makes longitudinal studies possible as data is collected over time facilitate this kind of study (Saunders et al., 2009). Secondary data sources can also come from newspapers, books,

Journals, internet, and government publications (Saunders et al., 2009). The corporate websites of the top ten biggest telecommunications companies represented the main source of data for this study, and therefore the unit of analysis for this study. In view of this, the corporate web sites of the top ten biggest telecommunications companies were visited in July, 2014.

#### 4.12 How Data was collected

The corporate web sites of the top ten biggest telecommunications companies were visited to identify the data that needed to be condensed into categories or themes for interpretation and analysis. Since this study made use of research questions, it informs how the findings of the study were interpreted vis-à-vis some empirical findings. Table 4.1 below summarises how the various CSR themes were operationalized on the web sites of the telecommunications' companies in Africa.

**Table 4.1 Operationalization of CSR Themes**

<b>CSR Themes</b>	<b>Statements or Items Connoting CSR on Web Sites</b>
<b><u>Environmental Disclosure</u></b>	
1. Company concern for the environment.	Conducting business while maintaining the integrity of the environment.
2. Environmental audit.	Operating with an ISO Certification or allowing third party audit.
3. Conservation of energy in the conduct of business.	Using renewable alternative sources of energy in business operations.

4. Conservation of natural resources.	Conserving water, protecting flora and fauna.
5. Recycling/ E-waste management.	Re-use; recycle paper, recycling electronic waste and other materials used in production.
<b><u>Human Resource Disclosure</u></b>	
1. Employee health and Safety	Protecting employee against work hazards.
2. Employee Training	Training, refresher training and other educational opportunities.
3. Employee morale.	Fringe, instant non-monetary benefits aimed incentivising employees to concentrate on the job. It also includes annual monetary incentives.
<b><u>Product and Customer Disclosure</u></b>	
1. Product Quality	Best offers from the company in the form of products and services.
2. Customer Complaints/Satisfaction	Dealing with customer issues, complains, in a comfortable, friendly and congenial manner without hassle, after sale service.
3. Provision for physically challenged /aged/difficult to reach customer	Taylor-made products for the people with impairment, aged, and those in remote places.
<b><u>Community Involvement Disclosure</u></b>	
1. Support for Education	Commitment to promote education. Assistance in the areas of classroom infrastructure, text books, computer donations, teaching and learning, building capacity of teachers, schools internet connectivity and other educational consumables. Educational scholarships.
2. Support for Health	Assistance in health infrastructure, refurbishment, donating hospital equipment, training for health professional.

3. Youth Entrepreneurship	Assistance aimed at training the youth to be entrepreneurial to create their own jobs and be self-reliant.
4. Employee Volunteerism	Company employees getting out their comfort zone and doing community work. Contributing cash or kind to the community.
5. Sports Sponsorship.	Providing assistance to sporting activities in the areas of football, volley ball, athletic, rugby, swimming, supporting national teams, etc. Training for sports coaches.
<b><u>Ethical Disclosure</u></b>	
1. Integrity	Being honest and upright in corporate dealings.
2. Ethical/professional Conduct.	Allowing sound, good moral judgements in the conduct of business.
3. Transparency	The extent to which corporate action are observed by outsiders. How corporate actions and decisions are opened to employees, stakeholders, shareholders and the general public.
4. Equality and Diversity	Treating people fairly and equitable without prejudice and allowing cultural differences to fester.

Source: Adapted from Hinson et al., 2010 & Dineshwar, 2013

#### 4.13 Data Analysis

Since this study made use of qualitative content analysis, the corporate websites of the ten biggest telecommunications companies were visited to identify the usage of CSR or its related notion, for categorization and analysis. A number prior study assisted in

determining what to consider as CSR (Hinson et al., 2010; Branco & Rodrigues, 2006; Dineshwar, 2013). The study adapted five categories of CSR disclosures from earlier studies: the first four were adapted from Hinson et al. (2010) typology and the last category was adopted from Dineshwar (2013) typology. These categories include: (1) environmental disclosure; (2) human resource disclosure; (3) product and customer disclosure; (4) community involvement disclosure and (5) Ethical disclosure.

According to Hinson et al. (2010) the environmental disclosure comprises issues related to environmental policies; environmental management system and environmental awards (including ISO14001 and Eco management and audit scheme - EMAS), lending and investment policies, conservation of natural resources and recycling activities and disclosure concerning energy efficiency.

Human resources disclosure deal with issues of health and safety, employee numbers and remuneration, employee share ownership, employee consultation; training and education; employment of minorities or women; and trade union information. Product and customer disclosure include issues related to product quality (for example, third party identification of quality of a company's products) and consumer relations (for example customer complaints).

Community involvement disclosure concerns issues related to sponsorship (for example art exhibits) as well as charitable donations and activities. Ethical disclosure includes those related to code of corporate governance. These include issues of integrity, ethical or professional conduct, transparency and equality and diversity (Dineshwar, 2013).

To measure the level of disclosure of CSR by the ten biggest telecommunications companies in Africa, the web sites of the telecommunications companies were visited to look for contents of CSR and its related notion. This method is used to measure the presence or otherwise of CSR information on the web sites of these companies. This technique entails grouping the information disclosed into several categories of items which capture the aspects of CSR you need to measure (Branco & Rodrigues, 2006; Hinson et al., 2010).

In this analysis, a scoring system was developed similar to the one employed by (Hinson et al., 2010; Hinson 2011a; Hinson, 2011c), designating a point for any company that disclosed CSR information on any of the five themes talked about earlier. For example, a company will score a point for reporting its contribution to sports under the community involvement category. After the scoring, a total count is made and that represents the CSR disclosure for the company in that particular category. This is repeated for each of the five themes to identify the disclosure status for each of the telecommunications companies. Based on the disclosure status of each of the telecommunications companies, interpretation and analysis as well as comparison can then be made.

This study only examined links on the web sites under the label “Social Responsibility” or its related notion and issues related to corporate governance. The study also considered last sustainability report published in downloadable PDF on the company’s web sites of the ten biggest telecommunications companies. This would make it possible to determine the international reporting standard used in their reports. These companies’ websites were visited in July, 2014. First, their web sites were identified and visited and in situations where difficulties were encountered accessing their web sites directly, Google search was used. For some details of how these web sites look like refer to the appendix.

A closer look at the web sites of these companies revealed that there was no uniformity in the manner in which they communicated their CSR issues. Links that made it possible to locate CSR issues on the web sites of these companies included: “community”, “sponsorships”, “sustainability”, “sustainability reports”, “corporate responsibility”, “cell phone and health” and “community services”. The rest are “about us”, “investor relations”, “social responsibility”, “CSR”, “who are we” and “HR”.

Some web sites which were originally not written in English were rendered in to English using Google translates. For example, Mobinil Egypt and Telecom Egypt had their web sites in Arabic and were translated in to English to facilitate my understanding and analyses. This was to ensure that each telecommunications company was fairly represented.

The sample size for this study, initially was to look at the top ten biggest telecommunications companies operating in Africa based on turnover at the end of 2011, but was reduced to eight telecommunications companies because two of the telecommunications companies, Maroc Telecom and Djezzy were excluded, because the web site for Maroc Telecom was originally in French and was translated into English using Google translate, but some of the links related to CSR were still in French, making it difficult to comprehend as the researcher is not French literate. Again, some of the links to CSR on the company's web site were defective and could not be accessed. For these reasons, the researcher could not have analysed the CSR issues on the company's web site as exhaustively as possible, hence the reason to exclude it from the study. For Djezzy, there was no facility to translate the web site into English to facilitate my comprehension and subsequent analysis; hence it was excluded from the study.

#### **4.14 Limitations of the Research Methodology**

The research methodology only looked at the appearance of the word "social responsibility" or its related notion for quantification. In other words, this study employed manifest content analysis (Potter and Levine-Donne, 2002; cited in Hsieh & Shannon, 2005). That is to say, the study looked at the nature of social responsibility, but not the substance of it. No in-depth analysis of what is considered social responsibility was analysed in this study.

Again, this methodology also considers only websites disclosure of social responsibility and not any other media of disclosure. Therefore, this has the potential of harming the overall disclosure of social responsibility activities of the companies under investigations if all other disclosure media were to be considered.

The methodology looked at the web sites of these companies in the month of April 2014, which can change in due course to reflect any new social responsibility activities disclosures of these companies. Therefore, this study is to be looked at within this time frame.

#### **4.15 Chapter Summary**

This chapter examines the procedures employed to carry out this thesis, bearing in mind the objectives outlined. This thesis used the qualitative content analysis in studying how the top eight telecommunications companies communicate their CSR via their web sites.

## **CHAPTER FIVE**

### **FINDINGS AND DISCUSSIONS**

#### **5.1 Introduction**

This chapter of the study focused on findings and thorough discussions of the findings. This chapter touched on every research objective of the study and where need be; findings are compared with prior empirical studies to elicit better comprehension. The chapter looked at corporate social responsibility disclosures based on five thematic areas, tables are employed in this chapter to support the analyses in order to make the findings and discussions much clearer.

#### **5.2 Findings on the CSR Disclosure of the Top Eight Telecommunications in Africa**

The findings as drawn from the web sites of the top eight telecommunications companies are illustrated in tables 5.1 to 5.8 below. The study reviewed CSR disclosures in five thematic areas, including environmental disclosure, 5 categories, human resource disclosure, 3 categories, product and customer disclosure, 3 categories, community involvement disclosure, 5 categories and ethical disclosure, 4 categories. In all, each company was expected to disclose a total of 20 disclosures.

5.2.1 *MTN South Africa MTN*: South Africa (SA) was launched in 1994, after it received legal competence to commence its GSM network the previous year. MTN SA is part of the MTN Group Limited, a multi-national company that boasts of over 152 million subscribers across its operations in 21 countries in Africa and the Middle East. MTN Group is listed on the Johannesburg Stock Exchange as “MTN” (www.mtn.com.za, Accessed, 18<sup>th</sup> July, 2014). The vision of MTN is: *“To lead the delivery of a bold, new Digital World to our customers”*. Mission: *“To make customers’ lives a whole lot brighter”*. Table 5.1 below summarizes how MTN communicates its CSR via its corporate web site.

**Table 5.1: How MTN South Africa’s CSR is measured on its Web Site**

<b>CSR Themes</b>	<b>CSR statements or Items as Measured on Web site</b>
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for environment.</p> <p>2. Conservation of energy in the conduct of business.</p> <p>3. Conservation of natural resources.</p>	<p><i>“Continuing our focus on a site co-location strategy, which ensure that the environment and operating impacts of our infrastructure are reduced”</i></p> <p><i>“Engineering our base stations sites, test centres and switches to save energy and maintenance cost through energy efficiency solutions and the use alternative energy sources. For example, by installing a 2MW methane gas and combine heat and power (CHP) data and test centres, we reduced our carbon footprint by 1500 tonnesCO2 annually”</i></p> <p>We ensure that... <i>“Our environmental management system include management of land unique flora, forests, water and wild life”</i></p>

4. Recycling/ E-waste management.	<p><i>“We are tackling the challenges of Africa’s E-waste problems through a pilot in South Africa, in partnership with the Deutsche Gesellschaft for Internationale Zusammenarbeit (GIZ) GmbH centres for cooperation with private sector”</i></p>
<p style="text-align: center;"><b><u>Human Resource Disclosure</u></b></p> <p>1.Employee health and Safety</p> <p>2. Employee Training</p> <p>3.Employee Morale</p>	<p><i>“The safety of our employees and contractors is of fundamental importance to us, we do not hesitate to offer all possible services to manage this. Across our operations, operational officers and committees are tasked with managing this matters”</i></p> <p>MTN is committed to working with best human capital and organizes periodic training for employees to sharpen their skills on the job.</p> <p><i>“Generally staff and executives participate in annual performance-based bonus plan. The principles of the bonus plan are aligned to performance achievements of the company, team and individual priorities”</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1.Product Quality</p> <p>2. Customer Complaints/Satisfaction</p>	<p>MTN SA offers an array of products and services to their customers including MTNza key pad.</p> <p><i>“Recharge with MTNza key pad- even with zero balance with MTNza key pad, you don’t need air time to recharge from your tablet. So, whether you want check you air time balance, local air time voucher or purchase internet bundles, you can do it all from your tablet, whenever, wherever (provided you’re local)”</i></p> <p><i>“Managing our customer’s needs in a responsive manner”</i></p>
<p style="text-align: center;"><b><u>Community Involvement Disclosure</u></b></p> <p>1.Support for Education</p>	<p><i>“At MTN, we believe education is a fundamental human right and key to developing vibrant and stable societies. Leveraging MTN’s core capabilities of ICT, our education programmes are contributing to bridging the digital divide”</i></p>

<p>2. Support for Health</p> <p>3. Youth Entrepreneurship</p> <p>4. Employee Volunteerism</p> <p>5. Sports Sponsorship.</p>	<p><i>“Health is an essential ingredient in community sustainability, and the health portfolio implements community projects focused on disease prevention, treatment and care. The health portfolio also runs life skills projects in schools to empower learners to make choices for healthy future”</i></p> <p><i>“Growing economic self-sufficiency is fundamental to our economic empowerment interventions. We aim to make a market contribution to the development of entrepreneurs and small businesses in our markets through entrepreneurial skills development and funding”</i></p> <p><i>“Every year over 400 company employees participate in the employee volunteerism programme (EVP). Through this initiative, MTN creates opportunities for employees to make meaningful contributions to community development. This programme provides sustainable positive benefits for communities through EVP campaigns such as 21 days of Yello care, Mandela Day, Canso Shavathon and Christmas Drive”.</i></p> <p><i>“MTN SA sponsors the Bloemfontein Celtic in the South African league. Also, MTN SA sponsors the top eight standing in the SA league, dubbed MTN 8 tournament”</i></p>
<p style="text-align: center;"><b><u>Ethical Disclosure</u></b></p> <p>1. Integrity</p> <p>2. Ethical/professional Conduct.</p> <p>3. Transparency</p> <p>4. Equality and Diversity.</p>	<p><i>“Be honest. Deliver on promise. Do what is right. Be truthful to others and yourself. Be trustworthy and reliable”</i></p> <p><i>“Integrity within our business operations with internationally acceptable and locally required responsible business instruments, codes, protocols, standards and guidelines that direct the social and ethical role of business in the society”.</i></p> <p><i>“Not tolerating any form of illegal or unethical conduct on the part of all MTN’s employees, leadership, and directors, as well as our suppliers, business partners and other stakeholders that may influence our business activities”</i></p> <p>MTN believes in diversity and does not discriminate for whatever reason and offers equal opportunities to all regardless creed, race etc.</p>

Field Data, 2014 Source: ([www.mtn.co.za](http://www.mtn.co.za), Accessed, 18<sup>th</sup> June, 2014)

From the 5.1 above, which measures how MTN SA communicates its CSR on its web, it can be observed that MTN SA is committed to CSR and reporting the same. From a total of 20 categories, MTN SA reported on 18 categories, fallen short of reporting on environmental audit, which means that MTN SA is not an ISO 14001 certified organization and provision for physically challenged, aged and difficult to reach customers. The company however, reported on all categories for community involvement and ethical disclosure.

It can be argued from the foregoing that MTN SA is committed to CSR and reporting same. This is because for obtaining 18 out of a total of 20 disclosures is very impressive performance on the part of MTN SA. This means that MTN SA is using its corporate web site to disclose its CSR to its stakeholders. This is not surprising because as captured in the company's web sites the company emphatically states:

**Figure 5.1: MTN SA commitment to sustainability**



Field Data, 2014: Source ([www.mtn.co.za](http://www.mtn.co.za), Accessed, 21st July, 2014)

The above statement captures what MTN SA stands for in the area of CSR and sustainability reporting. The company claims to support education which it seeks to do among others by ensuring that educational institutions achieve connectivity to give practical meaning to the company's commitment to promoting ICT education in schools. The picture below gives credence to the company's commitment to achieving connectivity in schools to make their ICT education a reality.

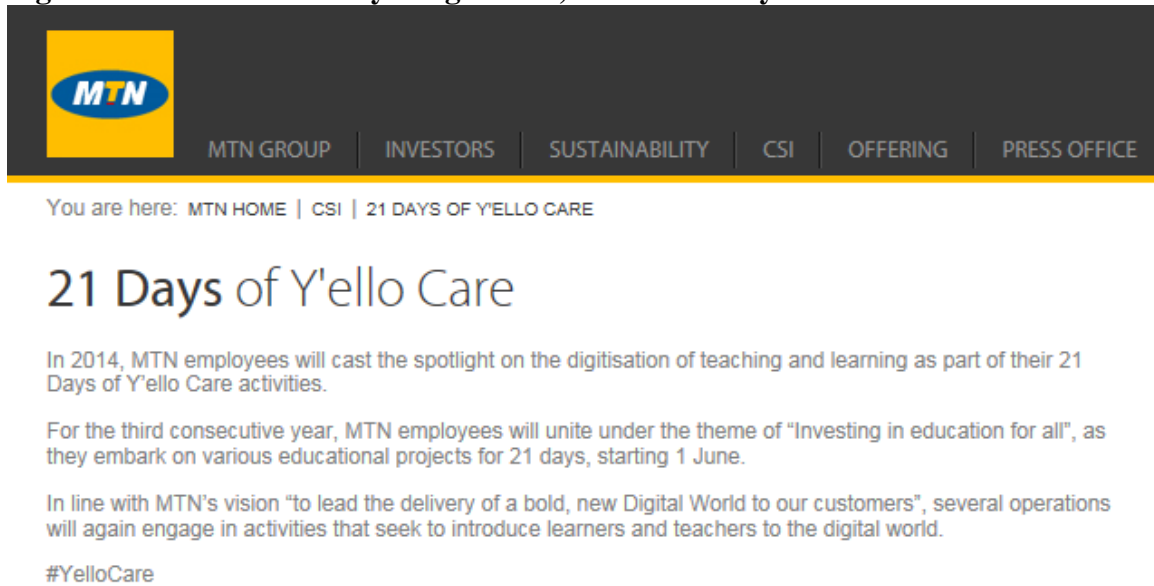
**Figure 5.2: MTN SA ICT Support for Basic Schools**  
*Education*



The education portfolio accounts for the most significant portion of our budget. It will take the lead in each community through a variety of projects, including connecting schools state-of-the-art technologies to aid teaching and learning; Training and Support for Mathematics, Science Technology and Language Literacy educators including enhancing the outreach capacity of existing science centres and extensive Learner Support programmes. The other three focus areas will leverage the relationships established through these education initiatives to initiate their projects.

Field Dta, 2014: Source ([www.mtn.co.za](http://www.mtn.co.za), Accessed, 19<sup>th</sup> July, 2014)

The commitment of MTN to its social commitemet is further demonstrated by the esatblishing a Foundation, which is aimed at coordinating the social investment project of the company. MTN Foundation is committed to promoting community improvement programme in many areas: education, health, arts and culture, entrepreneurship, special projects and employee volunteerism. The company goes further to allow its employee help in executing some of its social investment project in what is referred to as 21 days of yello care.

**Figure 5.3: MTN Voluntary Programme, dubbed 21 day of Yello Care**

MTN SA also scored all points under the ethical disclosure, demonstrating the company's commitment to corporate governance, which is the essence of sustainability (Dineshwar, 2013). Again, the company also scored all 3 points under the human resource category, which means investing in both capacity building and incentives to increase productivity. Again, their reportage on the environment is also refreshing, as it will go a long way to maintain the integrity of the environment.

*5.2.2 Vodacom South Africa:* Vodacom South Africa is a leading mobile telecommunications company in Africa, providing wide range of communications services including voice, messaging, data and converged services to over 57.5 million customers. Vodacom has its roots in South Africa, where it has grown to include operations in Tanzania, DRC, Mozambique and Lesotho. The mobile network covers a

total population of 200 million people. Through Vodacom Business Africa (VBA), we also offer business managed services to enterprises in over 40 countries across the continent. Vodacom is majority held Vodafone (65 %) one of the world's largest mobile communications companies by revenue. It was listed on JSE on 18<sup>th</sup> May, 2009 (www.vodacom.co.za, Accessed, 21<sup>st</sup> July, 2014).

**Table 5.2: How Vodacom South Africa's CSR is measured on its Web Site**

CSR Themes	CSR Statements or Items as Measured on Web site
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for environment.</p> <p>2. Environmental audit.</p> <p>3. Conservation of energy in the conduct of business.</p> <p>4. Conservation of natural resources.</p>	<p><i>"Vodacom has a corporate environmental policy which requires that resource consumption is minimized. The implementation of this policy is delegated to relevant divisions that initiate their own energy efficiency management plans and activities relating to network operations, facilities and data centers"</i></p> <p><i>"Vodacom (Pty) Ltd, has established and applied a management system for the operations of electronic communications services network and providing electronic communications services in accordance with the requirement of ISO: 2004"</i></p> <p><i>Long term strategy changes relates to deploying the technologies that Vodacom and its suppliers have developed which makes it possible for a site powered by renewable energy that makes economic sense, coupled with the environmental benefits of reduced emissions, green power solutions provide a promising opportunity for operations. Further, this will allow Vodacom to service under developed areas not on the electricity grid, the bare minimum environmental foot print"</i></p> <p><i>"During 2012, Vodacom installed the largest solar array of panels on a single building in Africa at its offices in Century City, Cape Town as part of its on-going drive to help reduce the amount of energy the company consumes. The solar array is expected to provide up to 75% of all electricity power required by the building during peak production,</i></p>


5. Recycling/ E-waste management.	<p><i>while at the same time reduce carbon emissions”</i></p> <p><i>“The prevention of pollution and minimizing waste through the application of reduce, reuse and recycle principles where ever practicable and ensuring unavoidable waste is disposed responsibly”</i></p>
<p style="text-align: center;"><b><u>Human Resource Disclosure</u></b></p> <p>1. Employee health and Safety</p> <p>2. Employee Training</p> <p>3. Employee morale.</p>	<p><i>“Tangibly demonstrating to our employees that we have their interest at heart when it comes to their health and welfare is critical to our success. Our people are at the fore front of bringing our vision “to make every customer smile to life”</i></p> <p><i>“One of the most important ways in which we invest in our people is through our talent programmes. We manage talent through our Performance Dialogue Proramme, which involves monitoring performance against yearly goals and setting training development objectives”</i></p> <p><i>“On the Spot Award: we provide non-monetary awards (such as time off, movies tickets, and flowers) as a form of immediate recognition to individuals and or teams who deliver extraordinary operational performance, quality of work and or customer service “</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1. Product Quality</p> <p>2. Customer Complaints/Satisfaction</p> <p>3. Provision for physically challenged/aged, and difficult to reach customers.</p>	<p>Vodacom SA offers <i>“Better value offering”</i></p> <p><i>“In south Africa, two institutions take lead in ensuring that consumers of information and communications services are treated fairly: Independent Communications Authority of South Africa (ICASA) and the National Consumers Commission (NCC). Vodacom actively and frequently engages with these regulatory bodies in response to consumer complaints”</i></p> <p><i>“Through Vodafone, we work with hand set manufacturers to develop products and services that facilitate telecommunications for hearing impaired, visually impaired and elderly customers”</i></p>
<p style="text-align: center;"><b><u>Community Involvement Disclosure</u></b></p>	

<p>1.Support for Education</p> <p>2. Support for Health</p> <p>3. Employee Volunteerism.</p> <p>4.Youth Entrepreneurship</p>	<p><i>“Vodacom SA has provided a total of 893 schools equipped with ICT equipment. The Vodacom Foundation offers connectivity to these schools and centres, which enables them to freely access information”</i></p> <p>Vodacom SA supports health care in number ways:</p> <p><i>“Ndlovu Care Group, which provides nutrition and medical assistance to orphans and vulnerable children. Smile Foundation, which provides operations to children in need of cleft lip and palate surgery-providing smiles back on their faces and providing support to their families”</i></p> <p>Vodacom volunteers participate in community improvement programmes in the communities they operate.</p> <p><i>“In July 2014-Vodacom and partners are happy to announce 135 young people will be recruited to participate in this year’s Skills Development. This programme stimulate development, entrepreneurship and job creation within the local IT Essentials course and business skills training”</i></p>
<p style="text-align: center;"><b><u>Ethical Disclosure</u></b></p> <p>1.Integrity</p> <p>2. Ethical/professional Conduct.</p> <p>3. Transparency.</p> <p>4. Equality and Diversity.</p>	<p><i>“Vodacom is committed to the highest business integrity, ethics, and professionalism”</i></p> <p><i>“Vodacom operates with the principles of King Code Corporate Practice and conduct (King III). These include discipline, independence, responsibility, fairness, social responsibility, transparency, and the accountability to directors all stakeholders”</i></p> <p><i>“Vodacom is implementing an anti-corruption law and require all its employees and business partners to abide by the anti-corruption laws in the conduct of Vodacom’s business”</i></p> <p><i>“Vodacom serves a diverse base of customers, in terms race, religion, gender, age and how they think. Vodacom has to make sure our employees are as divers, which allows them to understand and empathize with our customers and meet their needs”</i></p>

Field Data, 2014: Source ([www.vodacom.com.za](http://www.vodacom.com.za), Accessed, 18th July, 2014)

Vodacom SA also showed impressive performance as far as CSR communication is concerned. Out a total 20 categories, Vodacom SA disclosed 19 fallen short of reporting only on sports sponsorship, which the company says, it does not report on. This is what was captured on the web site, with regards to sports sponsorship: *“Please note- we do not fund: start-up costs, sports sponsorship, golf days, beauty pageants, raffles, competitions, events, travels and international studies, television shows”*...etc. This means that Vodacom SA is fully committed CSR and reporting same. Vodacom is committed to maintaining the integrity of the environment in the conduct of its business; this is why it has not reneged on reporting on all the environmental disclosures. This commitment to social responsibility is encapsulated in what is captured on its corporate web site as follows:

**Figure 5.4 Vodacom’s Commitment to CSR as Capture on its Web Site**

 We have always subscribed to the highest standards of social responsibility and ethics, and have assessed our performance against various mandatory and voluntary standards.

Field Data, 2014: Source: ([www.vodacom.co.za](http://www.vodacom.co.za), Accessed, 22July, 2014)

Their commitment to community involvement and for that matter corporate philanthropy is enhanced by Vodacom Foundation, through which all community involvement projects are routed. The Vodacom SA also goes further to spare their employees to participate in community improvement projects. The picture below in figure 5.6 shows enthusiastic employees of Vodacom who have participated in community development project. Vodacom, also as part of creating and developing entrepreneurs provides ICT training for young people to make them create their own jobs. Figure 5.5 below shows enthusiastic young entrepreneurs receiving ICT training sponsored by Vodacom SA.

**Figure 5.5: Young Entrepreneurs at Vodacom's ICT training**



Field Data, 2014: Source: ([www.vodacom.co.za](http://www.vodacom.co.za), Accessed, 22 July, 2014)

**Figure 5.6: Volunteers of Vodacom after a Community Clan up Campaign**



Field Data, 2014 Source: ([www.vodacom.com.za](http://www.vodacom.com.za), Accessed, 18th July, 2014).

The company also shows, based on this study that it is ready to adopt corporate governance issues in the conduct of its business, as can be seen from table 5.2, it has successfully reported on all categories under the ethical theme. The company is also ready to improve the productivity of its employees by reporting on all items under the human resource category. It has also scored all points under the product and customer category, including reporting on provision for physically challenged, aged and difficult to reach customer, making Vodacom, the only telecommunications company based on this study, to have reported on it, thereby making that category as the poorly reported by the telecommunication companies in this study. Hinson et al. (2010) also captured that category as poorly reported in their study. In their case none reported on.

5.2.3 *Telkom South Africa:* Telkom South Africa is a leading telecommunications company in South Africa. We are proud to update our time lines with a walk through South Africa’s telecommunications that highlights the country’s telecommunications industry. Our time lines not only represents our current accomplishments from the company’s formation in 1991, to date, but also provides information on the beginning of the telecommunications industry in South Africa as far back as the 16<sup>th</sup> century. Our mission is “*seamlessly connecting people to a better life*” Our vision: “*Leading in the converged ICT market through deep credible relationships and distinctive customer experience*” (www.tekom.co.za, Accessed, 21<sup>st</sup> July, 2014).

**Table 5.3: How Telkom South Africa’s CSR is measured on its Web Sites**

CSR Themes	CSR Statements or Items as Measured on Web site
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for the environment.</p> <p>2. Environmental audit.</p> <p>3. Conservation of energy in the conduct of business.</p> <p>4. Conservation of natural resources.</p>	<p><i>“While climate change poses risks to us, there are also emerging opportunities in continuing developments in ICT sector, such as video conferencing and remote information access, to allow many other sectors to reduce their carbon foot print through transport emissions”</i></p> <p><i>“Clearly defined indicatives in terms of our certified ISO 14001: 2004 Environmental management system (EMS) are implemented to support initiatives to mitigate impacts as far as is reasonably practicable”</i></p> <p><i>“Telkom has taken number initiatives to reduce its energy consumption from The South Africa grid, which is driven by coal, and monitors the level of reduction in electricity consumption”</i></p> <p><i>“Increasingly, pressure is being placed on South Africa’s water resource. We have embarked on water awareness campaign to enlighten our employees about the importance of water and to report water wastage to our Total Facility Management Company (TFMC)”</i></p>

5. Recycling/ E-waste management.	<i>“The correct handling and disposal/recycling of our waste generated by our network is also a material issue for us as is compliance with relevant environmental legislation”</i>
<p style="text-align: center;"><b><u>Human Resource Disclosure</u></b></p> <p>1.Employee health and Safety</p> <p>2. Employee Training</p>	<p><i>“We have implemented a medical surveillance programme to proactively manage occupational health diseases. These surveillance consists of: mast and tower medicals; pre-employment medicals; periodic medicals” etc”</i></p> <p><i>“Telkom Centre For Learning (TCL) is responsible for all Telkom’s Human Capital Development. TFL provides end to end human capital development solutions using tested global processes as well as high quality learning solutions”</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1.Product Quality</p> <p>2.Customer Complaints/Satisfaction</p>	<p><i>“Give customers real value with high performance connections”</i></p> <p><i>“A list of Frequently Asked Questions (FAQ) and answers in some context for customers. In the event of finding an answer, a platform exists to ask questions by a click of button and receive an instant answer”</i></p>
<p style="text-align: center;"><b><u>Community Involvement Disclosure</u></b></p> <p>1.Support for Education</p> <p>2.Youth Entrepreneurship</p> <p>3.Empolyee Volunteerism</p> <p>4. Sports Sponsorship.</p>	<p><i>“Education- support sustainable education initiatives that seek to improve the quality of teaching and learning”.</i></p> <p><i>“The Foundation partners University of Pretoria to deliver a range of entrepreneurship training programmes to youth and women in particular. The programmes are currently scheduled to run in Gauteng, Free State and North Cape. The programme offers training, mentorship to aspiring entrepreneurs and those who have just started”</i></p> <p><i>“Employee Volunteerism -employee participation and involvement in structured Foundation projects: voluntary week; 2. Rally to Read; World AIDS Day. Etc”.</i></p> <p><i>“South Africa’s telecommunications giant Telkom took over the sponsorship of the South African league Cup in 2006, and renamed it the Telkom knockout”</i></p>
<p style="text-align: center;"><b><u>Ethical Disclosure</u></b></p> <p>1.Integerty</p>	<p><i>“We will act with honesty and integrity”</i></p> <p><i>“Telkom is committed to conducting its business in an</i></p>

2. Ethical/professional Conduct.	<i>ethical manner and to be an ethical responsible citizen”</i>
3. Transparency.	Telkom is committed to conducting its operations in a responsible, accountable, fair and transparent manner.
4. Equality and Diversity.	<i>“We will treasure diversity”</i>

Field Data, 2014: Source: ([www.telkom.co.za](http://www.telkom.co.za), Accessed, 18<sup>th</sup> July, 2014)


Table 5.3 above, summarizes the CSR communicated by Telkom SA. The findings indicate that Telkom SA just like others from South Africa is committed to CSR and is also using the power of corporate web site to convey its CSR to its stakeholders. From a total of 20 disclosures, Telkom reported on 17 categories comprising: environment 5, human resource 2, failing to report on employee morale, product and customer 2, failing to report on provision for physically challenge, aged and difficult to reach customers. Telkom however, reported all categories under the ethical aspect, but did not report on health under the community involvement aspect.

It can therefore be argued that Telkom is concerned about the environment in which it operates and ready to see the environment maintain its natural balance, by reducing its carbon emission and protecting the natural flora and fauna, while at the same time conserving energy in its operations. Telkom SA, based on this study also demonstrated commitment to conducting its business in line with corporate governance structures. The company impressively scored all points under the human resource category, meaning that Telkom believes in training and maintaining its employees for the betterment of the company. Telkom also has a Foundation to facilitate its sustainability efforts. Figure 5.7

shows Telkom Foundation and some of the projects they are engaged in. Telkom Foundation is committed to improving education and other structured programmes aimed at improving the lives of the people. From the web site of Telkom, it is apparent that the Foundation largely focused on education aimed improving literacy and numeracy as well as computer literacy.

**Figure 5.7: Telkom Foundation and Some it's Educational Projects**

### Welcome



The Telkom Foundation was established in 1998 and registered as a trust in 2002 with the primary objective of contributing to the transformation of disadvantaged communities through sustainable social investment programmes. The Foundation focusses its support primarily on education programmes across the board, and continues to make an impact in communities through its programmes.

## Rally to Read



The Telkom Foundation has partnered with Read Educational Trust and Bidvest in the Rally to Read programme which provides literacy resources and educator training in rural disadvantaged schools across South Africa. The Telkom Foundation is the national sponsor of all the grade R schools selected to participate in the Rally to Read programme, excluding schools in the North West province that have a different sponsor. The Telkom Foundation is the sole sponsor of the programme in the Limpopo province and supports 14 schools in the Vhembe district. The Limpopo programme would reach over 10 000 learners at the end of the three-year cycle.

## Projects concluded in the 2012/13 Financial Year

### Educator Mentorship and Development Programme



The Educator Mentorship and Development Programme (EMDP) is a partnership between the Telkom Foundation and the Central University of Technology (CUT) to develop, empower and mentor educators in science, technology, English and mathematics (STEM). The EMDP consists of training and mentorship for educators in three primary schools in Mangaung in the Free State province. The EMDP utilises retired educators to provide critical support that enhances the quality of teaching and learning. The programme also aims to stimulate the interest of learners in subjects and careers within the fields of Information, Communication and Technology (ICT).

### Schools Connectivity



The Telkom Foundation is in partnership with the Department of Basic Education to enhance the quality of teaching and learning in rural schools through the provision of computers and interactive boards. To date, the Telkom Foundation has donated computers and internet connectivity to more than 700 schools. Schools are being added every year on to the list. In 2010, 45 schools were provided with full computer labs and in 2012, 21 schools were provided with full labs and over 60 schools were given interactive white board packages. All the schools that have received full computer labs have also been provided with furniture for the ICT laboratories.

5.2.4 *Global Telecom Holding Egypt*: Global Telecom Holding (GTH) started with a humble beginning of 200,000 subscribers in 1998 to more than 90 million customers today. GTH establishes itself as a global brand and is considered to be one of the largest and most diversified telecommunications operator in Egypt today. It is operating mobile networks in high growth markets in the Middle East, Africa.

The vision is: *To harness our networks to provide millions of connected customers with solutions that empower their personal and professional lives.*

The mission is: *Enrich customers' lives through accessible connections services. Expand our employees' horizons' with exceptional growth opportunities. Ensure our shareholders' return with the highest yield. Enable our communities' development and prosperity by always giving back to society ([www.gtelecom.com](http://www.gtelecom.com), accessed, 22<sup>nd</sup> July, 2014).*

**Table 5.4: How Global Telecom Holding Egypt's CSR is measured on its Web Site**

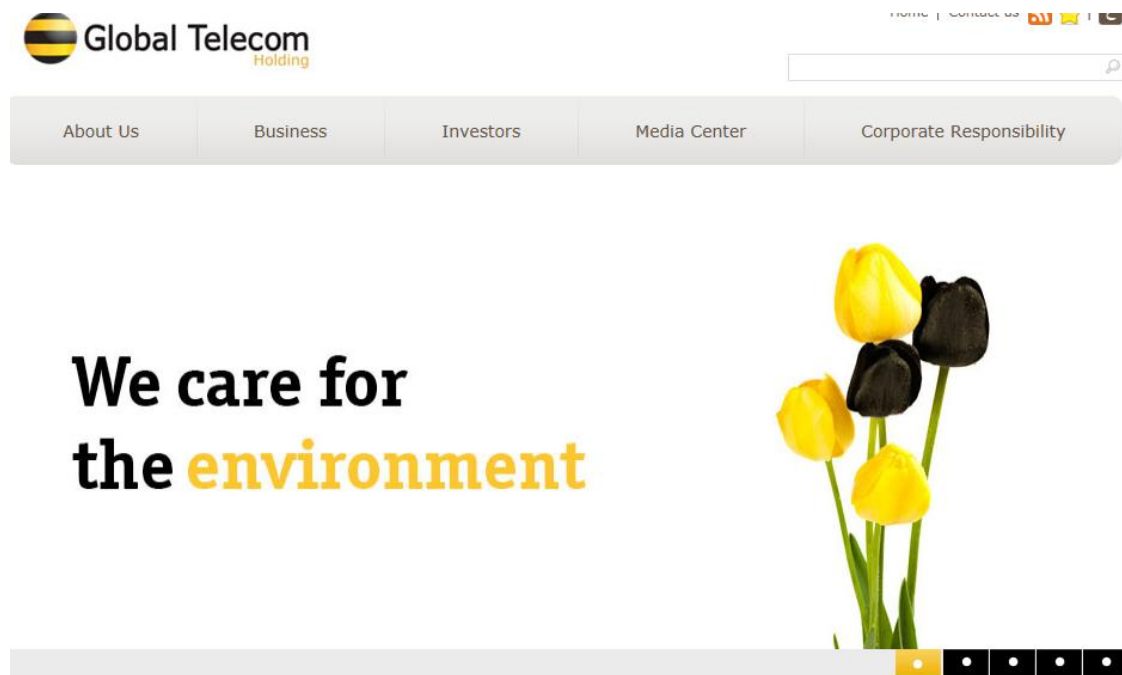
CSR Themes	CSR Statements or Items as Measured on Web site
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for the environment.</p> <p>2. Environmental audit.</p> <p>3. Conservation of natural resources.</p>	<p><i>“As a matter of operations, the company also administered social and environmental audits before deploying networks. These audits evaluate considerations ranging from the impact of tower locations on the route of migratory birds to fossil fuel consumption to battery set disposal system”</i></p> <p><i>“Many of GTH subsidiaries are certified according to ISO 14001 series, pertaining to environmental standards, as well as undertake Environmental Impact Assessment conducted by independent third parties”</i></p> <p><i>“Also, a series of artificial antenna trees, monopoles</i></p>

4. Re-cycling or E-waste management	<p><i>and other methods to retain the aesthetic integrity of network deployment sites”</i></p> <p><i>“On operational level, the company has implemented an office waste collection and recycling programme recycling handsets, batteries and computer equipment, paperless billing, (Ozone friendly air conditioning systems and solar panel to power remote sites )”</i></p>
<b><u>Human Resource Disclosure</u></b>	
<p>1. Employee health and Safety</p> <p>2. Employee Training</p>	<p><i>“Health and safety at GTH is largely intrinsic to our operations. Also, to ensure that our employees are familiar with these regulations and safety” “GTH is accredited with OHSAS”</i></p> <p><i>“Furthermore, employees are offered opportunities for growth and development through a competence-based training plan. The company has also recently developed a talent management programme aiming at building the capacity of future leaders within the Group and encouraging a transfer of knowledge across the different companies”</i></p>
<b><u>Community Involvement Disclosure</u></b>	
<p>1. Support for Education</p> <p>2. Support for Health</p> <p>3. Employee Volunteerism</p> <p>4. Sports Sponsorship</p>	<p><i>“GTH offers scholarship to Egyptians nationals to study at the University of Glasgow in the field of management, Business Administration, International Trade, Economics and Banking and Finance”.</i></p> <p><i>In response to the UN support to Vision 2020: Right to Sight, and GTH partnered with other organizations to conduct cornea transplantation surgical operations for needy children.</i></p> <p><i>“Across our operating countries, the tradition of giving and participating in voluntary activities is a core business principle among our employees”</i></p> <p><i>“The GTH Athletes supports programme encourages and supports Egyptian athletes, enabling them to sustain international competitive excellence. This programme started in 2006 to provide potential athletes with direct financial assistance to help them achieve their goals”</i></p>
<b><u>Ethical Disclosure</u></b>	
<p>1. Integrity</p> <p>2. Ethical/professional Conduct.</p>	<p><i>GTH , “is committed working with transparency, accountability, and effective internal controls”</i></p> <p><i>“The Board continues to further its commitment to</i></p>

3. Transparency.	<p><i>corporate governance through reviewing existence processes and appropriately developing new ones”</i></p> <p><i>“The company substantially complies with the practices enunciated in Egypt Code of corporate Governance and will strive to comply with these and other appropriate standards and governance guidelines”</i></p>
4. Equality and Diversity.	<p><i>“Global Telecom Holding (GTH) prides itself with giving equal-opportunity to employees and as such does not tolerate any means of discrimination against any person”</i></p>

(Field Data, 2014): Source ([www.gtelecom.com](http://www.gtelecom.com), Accessed, 22<sup>nd</sup> July, 2014)

Table 5.4 above summarizes the CSR reportage of Global Telecom Holding. The company communicated 13 disclosures out of a total of 20 disclosures. These are environment 4 categories, fallen short of reporting on conservation of energy in the conduct of business, human resource 2, failing to report on employee morale. On community involvement 4, not touching on youth entrepreneurship, and with product and customer disclosure, none was reported. GTH however reported on all disclosures under the ethical aspect GTH’s commitment to environmental disclosure is not in doubt, having reported on 4, out of 5 disclosures as can be seen on table 5.4 above. As captured on its web site, Global Telecom Holding’s environmental commitment is shown as:

**Figure 5.8: Environmental Posture of GTH**

Field Data, 2014: Source (www.gtelecom.com, Accessed, 22nd July, 2014)

GTH supports community involvement in the areas of education, health, employee volunteerism and sports. In navigating through the web site of GTH shows that it does not route its projects through a Foundation. For example, the company partners with the World Health (W.H.O) Organization in an attempt to eradicate blindness in children. Figure 5.9 below shows some children undergoing surgical operations, sponsored in partnership with W.H.O.

### Figure 5.9: Some Children Beneficiaries of GTH's Cornea Transplantation Surgical Operations

In response to the United Nations support to the Vision 2020: the Right to Sight, Global Telecom Holding partnered with the World Health Organization, the French Embassy, the French

Cultural Center, KASR AL AINI Hospital and other local NGOs to conduct cornea transplantation surgical operations for needy children. VISION 2020 is the global initiative for the elimination of avoidable blindness, launched jointly by the World Health Organization (WHO) and the International Agency for the Prevention of Blindness (IAPB) with an international membership of NGOs, professional associations, eye care institutions and corporations. VISION 2020 member organizations are working together to eliminate avoidable blindness, to give everyone in the world the Right to Sight.



Field Data, 2014: Source ([www.gtelecom.com](http://www.gtelecom.com), Accessed, 22nd, 2014)

The company does not stand aloof in some of the projects that they undertook, but also spares some of their employees to participate in some of its projects. This demonstrates their concern for the people they work with and their commitment to see these communities progress in many areas. Figure 5.10 below shows some volunteers of GTH ready for community activities.

**Figure 5.10: Volunteers of GTH Ready for Community Work**



Field Data, 2014. Source: ([www.gtelecom.com](http://www.gtelecom.com), Accessed, 22 July, 2014)

The company also demonstrated their commitment to work in accordance with corporate governance principles, which is seen as the bedrock of social responsibility. Out of a total of 4 categories under the ethical theme, Global Telecom Holding reported on all as can be seen in table 5.4 above. The company however, did not talk about their product and customer disclosure based on this study. By and large, it is encouraging and needs to work on those that they were not able to report based on this study.

*5.2.5 MTN Nigeria:* MTN NNigeria is part of the MTN Group, Africa's leading cellular telecommunications company. On May 16, 2001, MTN became the first GSM network to make a call following the globally lauded GSM auction conducted by the Nigerian Communications Commission earlier in the year. The company began operations in Abuja, Lagos and Port Harcourt. The company paid \$ 285m for one of four GSM licenses in Nigeria in January 2001. To

date, in excess of US\$ 1.8 billion has been invested in building mobile phone infrastructure in Nigeria. The company has connected over 223 cities, and town, more than 10, 000 villages and communities in Nigeria (www.mtnnigeria.com, Accessed, 18<sup>th</sup> July, 2014).

**Table 5.5: How MTN Nigeria' CSR is measured on its Web Site**

CSR Themes	CSR Statements or Items as Measured on Web site
<p><b><u>Product and Customer Disclosure</u></b></p> <p>1.Product quality</p> <p>2. Customer Complaints/ Satisfaction</p>	<p><i>“MTN has an array of wonderful products and services ranging from the packages, to our value added services, devices and roaming”</i></p> <p><i>In fulfilment of our promise that our customers will be able to reach us all times through diverse channels, MTN Nigeria has developed the MTN Self Service Terminal (SST) which is a service solution that allows customers resolve issues at their convenience without requiring an interaction with MTN Customer Service Representative. The service is absolutely free.</i></p>
<p><b><u>Community Involvement Disclosure</u></b></p> <p>1.Support for Education</p> <p>2. Support for Health</p> <p>3. Youth Entrepreneurship.</p>	<p><i>“MTN Foundation Scholarship Scheme for Blind Students (MTNF- SSB) is designed to complement the science and technology scholarship scheme by providing scholarship on annual basis, to high performing blind student in accredited universities, polytechnics and colleges of education in Nigeria”</i></p> <p><i>“MTN Foundation, through the medical support project supports public hospitals in Nigeria through the provision of the state-of-the-art Haemodialysis and Mammography Centres for the treatment of people with kidney diseases and the screening for breast cancer”</i></p> <p><i>MTN Foundation- YSDP (Youth Skills Development Project), “the objective this project to support four selected government technical/vocational colleges across the country through the provision of basic equipment for up-to-date training and qualification craftsman/technicians”</i></p>

Field Data, 2014: Source (www. mtnnigeria.com, Accessed, 18th July, 2014)

Table 5.5 above summarizes the CSR reportage of MTN Nigeria. Out of a total of 20 categories that telecommunications companies were expected to disclose, MTN Nigeria communicated only 5 categories. The company did not report any thing on environment, human resource and ethical disclosure. This makes MTN Nigeria's web site very deficient in communicating its CSR activities. MTN Nigeria disclosed 3 categories, out of 5 for community involvement and 2 categories for product and customer, out of 3 disclosures.

MTN Nigeria has a Foundation dedicated to prosecuting the social contributions to communities. MTN Foundation focuses its community involvement in the areas of education, health and economic empowerment. Figure 5.11 below captures the Foundation's broad areas of support as far as community initiatives are concerned.

**Figure 5.11: Captures MTN Nigeria Foundation's Portfolio**



## *Foundation Portfolio*

MTN Foundation portfolio covers:

- ✓ Economic Empowerment
- ✓ Education
- ✓ Health

Field Data, 2014. Source: ([www.mtnnigeria.com](http://www.mtnnigeria.com), Accessed, 22nd July, 2014)

The Foundation supports education in the areas of scholarship and promoting ICT training, basic schools connectivity, and teaching and learning materials to basic schools. This ICT facility gives young people especially university and polytechnics students the opportunity to learn information and communications technology at absolutely free. Figure 5.12 below shows some beneficiaries of MTN Nigeria's ICT support.

**Figure 5.12: Some Beneficiaries of MTN Foundation’s Scholarship Programme**



Field Data, 2014: Source: ([www.mtnnigeria.com](http://www.mtnnigeria.com), Accessed, 22nd July, 2014)

The health portfolio of MTN Nigeria covers many areas of health related issues including, investing in refurbishment of hospitals, treatment of orphans, sponsoring treatment of under privileged indigenous citizens abroad. The following are some projects being undertaken by the Foundation.

**Figure 5.13: Health Portfolio Projects of MTN Nigeria**

### *Health Portfolio Projects*

#### ✓ MTNF Medical Intervention Scheme (MIS)

In 2012 the Foundation, continued to assist indigent Nigerians burdened with chronic, but treatable ailments requiring immediate medical intervention. Under the MTNF Medical Interventions Scheme (MIS), thirteen (13) individuals benefitted from the scheme through various medical interventions abroad.

Following an assessment of multiple requests from less privileged Nigerians across the country; selected patients are scheduled for treatment in certain international hospitals accompanied by their parents or guardians. As in previous years all medical, travel and logistics expenses are absorbed by the Foundation

✓ **MTNF Sickle Cell Project:**

With the 4th Phase recently concluded, the MTNF Sickle Cell Project has continued to contribute to the reduction sickle cell related deaths in Nigeria through the delivery of preventive healthcare management services, essential drugs and consumables to sickle cell carriers and sufferers across the country.

The Fifth phase of the project to commence in 2013 is being implemented by the Sickle Cell Foundation Nigeria (SCFN) has provided services to 7,293 Sickle cell disease sufferers and thousands of carriers from inception to date and will continue to support its five Sickle cell clinics in the following locations:

Lagos State: Gbagada General Hospital, Gbagada  
 Massey Street Children's Hospital, Lagos Island  
 Edo State: Sickle Cell Centre, Gabriel Igbinedion Avenue, Benin  
 Delta State: Govt. Hospital, Okwe-Asaba  
 Kano State: Murtala Mohammed Specialist Hospital, Kano

✓ **MTNF CHSP (Community Health Screening Project)**

MTNF, again in collaboration with the Nigerian Association of Nephrology (NAN) successfully executed the 2nd Phase of the MTNF Community Health Screening Project on the early detection of common non-communicable diseases (such as diabetes, hypertension, obesity, kidney disease etc).

The screening exercises which will facilitate early medical treatment in the course of these diseases were successfully conducted in the following public medical institutions across the country:

- ✓ Federal Medical Centre, Yola, Adamawa State
- ✓ General Hospital, Onitsha, Anambra State
- ✓ University of Ado-Ekiti Teaching Hospital, Ekiti State
- ✓ Braitwaite Memorial Specialist Teaching Hospital, PortHarcourt, Rivers State.
- ✓ Specialist Hosp. Sokoto, Sokoto
- ✓ General Hospital, Kubwa, Abuja

Field Data, 2014 Source: ([www.mtnnigeria.com](http://www.mtnnigeria.com), Accessed, 22nd July, 2014)

*5.2.6 Mobinil Egypt:* Mobinil is an Egyptian joint stock company, formed on 4<sup>th</sup> March, 1998. Mobinil seeks to develop and maintains itself as the biggest telecommunications provider in the Egyptian market. Since its inception in 1998, Mobinil seeks to maintain its position as the leading company in the field of mobile service in Egypt. With the trust of its million subscribers, Mobinil is trusted to provide the highest

level of quality services to its customers and creating a better working environment for its employees and highest return for shareholders and contributing to community development.

**Table 5.6: How Mobinil Egypt’s CSR is measured on its Web Site**

<b>CSR Themes</b>	<b>CSR Statements or Items as Measured on Web site</b>
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for the environment.</p> <p>2. Environmental audit.</p> <p>3. Conservation of energy in the conduct of business</p> <p>4. Recycling/ E-waste management</p>	<p><i>“We use a checklist to help reduce the environmental impact related to the negative visual and installations of masts and antennas, build our stations. For example, we take into account places such as schools or places of natural beauty, when installing the antennas and stations”</i></p> <p><i>“We are focusing on our commitment to the terms of certificates of internationally standard specifications for environmental management. ISO 14001, has had issues related to the environment included in many of our checklist and international audit of our own and we do review procedures through specialized environmental auditing and international controls”</i></p> <p><i>“We strive towards reducing our use of energy and total purchase of more electricity from renewable sources whenever possible and we aim towards balancing our growth policy with due diligence.” The used of solar as a source electricity is vigorously pursued especially in remote areas.</i></p> <p><i>“To control and prevent all sources of environmental pollutants and recycling of waste”</i></p>
<p style="text-align: center;"><b><u>Human Resource Disclosure</u></b></p> <p>1. Employee health and Safety</p>	<p><i>“The safety of and health of customers, our employees and the general public in the provision of mobile phones services is one of the main goals of the company.”</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1. Product Quality</p>	<p><i>“Mobinil offers you Routers Mini UPS, that allows you to enjoy the internet without interruption, even with power outage”</i></p>

2. Customer Complaints/Satisfaction	<i>“Dr. Link allows customers with internet problems in Egypt to link Dr. Link programme that allows customers to fix all of their technical problems by just a click”</i>
<p style="text-align: center;"><b><u>Community Involvement Disclosure</u></b></p> <p>1. Support for Education</p> <p>2. Youth Entrepreneurship</p>	<p><i>“Funding post and under-graduate studies in majors related to ICT “</i></p> <p><i>Mobinil in partnership with the Ministry of Education and corporate nationalism and multinationals companies in order to create a generation of pioneer young people desirous of creating their own business.</i></p>
<p style="text-align: center;"><b><u>Ethical Disclosure</u></b></p> <p>1. Integrity</p> <p>2. Ethical/professional Conduct.</p> <p>3. Transparency.</p> <p>4. Equality and Diversity</p>	<p><i>“We are committed to building a healthy business environment that is delivered with integrity and in line with our company’s code of ethics”</i></p> <p><i>The Group “has zero tolerance for corruption”</i></p> <p><i>“Encourages and strengthen the transparency, accuracy and efficiency as a control for the management of the company in accordance with the rule of law”</i></p> <p><i>“Mobinil is an equal opportunity employer, we are committed to complying with the ant-discrimination law, and we pride ourselves in the equal employment opportunity policy”</i></p>

Field Data, 2014: Source ([www.mobinil.com/linkds](http://www.mobinil.com/linkds), Accessed, 18<sup>th</sup> June, 2014)

Mobinil’s CSR disclosure is captured in table 5.6 above. The company reported on 4 categories under the environmental theme out 5 categories, falling short of reporting on conservation of natural resources. This is refreshing and the company needs to consider issues flora and fauna in its environmental concerns to complete its environmental disclosure via its corporate web site. All these are aimed maintaining the integrity of the environment, while Mobinil continues to carry out its operations in a climatically friendly environment. Reducing carbon emissions in business operation is crucial in the

telecommunications industry. Mobinil's environmental concerns are captured on its web site a

**Figure 5.14: Mobinil's Commitment to Reducing its Carbon Footprint**  
**3... Reducing carbon footprint**



Use of renewable energy	Energy conservation; lighting, data centers, network and	Fighting climate change.... in every possible way
<ul style="list-style-type: none"> <li>• Use of solar panels to power 90 sites in remote and eco-sensitive areas</li> <li>• Renewable power generation reached 1GWh. Realized saving in carbon emissions over 5000 Tons</li> </ul>	<ul style="list-style-type: none"> <li>• Use of Building Management S/W to optimize energy consumption in offices.</li> <li>• Optimized data-center designs.</li> <li>• Compact, energy efficient BTS with no AC needs.</li> <li>• Video conferencing [Tele-presence] and content sharing tools to reduce travel</li> </ul>	<ul style="list-style-type: none"> <li>• Supporting the earth hour</li> </ul>
		

Field Data, 2014, Source: ([www.mobinil.com/linkds](http://www.mobinil.com/linkds), Accessed, 22 July, 2014).

Mobinil also demonstrated its commitment to conducting its business in line corporate governance principles. This is because out 4 categories, for the ethical theme, the company disclosed 4 categories. The statements culled from the company's web site covering the various aspects of ethical disclosure are captured on table 5.6 above.

The company partners with various Civil Society Organizations and NGOs to end social exclusion in Egypt. The programmes they offer in these partnerships mostly include entrepreneurial and skills training and economic empowerment. Some of these organizations are captured below:

**Figure 5.15: Mobinil and Their Partners in Entrepreneurial Development**

The screenshot shows the Mobinil website interface. At the top, there is a navigation bar with the Mobinil logo, links for 'Shop', 'My Account', 'link', 'Mobinil Business', and 'Help'. A search bar is also present. Below the navigation bar, a dark banner asks 'Hello, how can Mobinil help you today?' and offers options for 'New to Mobinil.com?' (Sign-up) and 'Already registered?' (Login). The sign-up section highlights 'Sign-up now using any mobile number.' and lists benefits like free SMS and online bill payment. The login section includes fields for 'Mobile number' and 'Password', with a 'Forgot your password' link and a 'Login' button. Below the login section, there is a 'link customers, click here' link and a Facebook login button.

The main content area is titled 'Want to be Trained and Employed' and features a sidebar with navigation links for 'Company Overview' and 'Investors Relations'. The main content is divided into four sections:

- Company Overview:** Includes links for Company Profile, Link Profile, Vision & Mission, Code of Conduct and Anticorruption Policy, Shareholders, Board of Directors' Members, Executive Management, Our Subsidiaries, and Social Responsibility.
- Investors Relations:** Includes links for Details of Listing, Material Information & Disclosure Forms, Financial Reports, and Corporate Governance.
- Add and win program from LINKDSL:** Promotes a program to increase income by working at home. Includes the LINKDSL logo and a 'Know more' link.
- AWTAD:** The Association for Women's Total Advancement & Development, led by businesswomen and executives. Includes the AWTAD logo and a 'Know more' link.
- Egypt's Youth Association:** A civil volunteer organization under the Ministry of Social Solidarity. Includes the EYDA logo and a 'Know more' link.
- Ebtessama Foundation:** Aims to support people with disabilities. Includes the smile logo and a 'Know more' link.

Field Data, 2014 Source: (www.mobinil.com/linkds, Accessed, 22<sup>nd</sup> July, 2014)

In respect of the human resource disclosure, out of 3 disclosures, Mobinil disclosed only employee health and safety. Product and customers disclosure, 2 out of 3, failing to report

on provision for physically challenged, aged and difficulty to reach customers and for community disclosure, out 5 categories, Mobinil reported on 2, support for education and youth entrepreneurship. In all, Mobinil disclosed a total of 13 categories of CSR.

*5.2.7 Safaricom Kenya:* Safaricom is the leading provider of converged communications solutions in Kenya. In addition to providing a broad range of first class products and services for telephony, the company also provides broad band internet and financial services. Safaricom seeks to uplift the welfare of Kenyans through value added services and support to the community. Safaricom, started as the department under Kenya Posts and Telecommunications Corporations, the former monopoly operator, launched in 1993).

**Table 5.7: How Safaricom’s Kenya CSR is measured on its Web Site**

CSR Themes	CSR Statements or Items as Measured on Web site
<p style="text-align: center;"><b><u>Environmental Disclosure</u></b></p> <p>1. Company concern for the environment.</p> <p>2. Conservation of natural resources</p>	<p><i>“We know you have a questions about mobile phones and health especially regarding EMF (Electromagnetic Waves) emitted by mobile phones and base stations. That is why we make every effort to ensure that our services are safe”</i></p> <p><i>“Providing sustainable support for the preservation of the Kenyan environment and management of her natural resource”</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1. Product Quality</p>	<p><i>“M shwari is a revolutionary new banking product for M Pesa customers that allows you to save and borrow money, while earning your interest on money saved”</i></p>

<b><u>Community Involvement Disclosure</u></b>	
1. Support for Education	<i>“Safaricom Foundation supports education through a number of interventions: classroom infrastructure, furniture; computer donations, uniforms etc”</i>
2. Support for Health	<i>“Safaricom supports health care through a number of interventions: infrastructure, Malaria and AIDS awareness; provision of ambulances etc. It also supports the African Neurological Disease Research Foundation”</i>
3. Youth Entrepreneurship	<i>“Safaricom continues to support Chora Bizna Business Plan Competition aimed building skill and ultimately providing start up grants to innovative entrepreneurs”</i>
4. Employee Volunteerism	Staff of Safaricom volunteers to assist community in needs through its Skip a Meal Project, and donations and communal work.
5. Sports Sponsorship.	Safaricom sponsors the following sporting clubs: Kenya Rugby Union; YMCA Naivasha, Aqua Kenya Swimming Club and Shauri Moyo YMCA.
<b><u>Ethical Disclosure</u></b>	
1. Integrity	<i>“We have passion for integrity”</i>
2. Ethical/professional Conduct.	<i>“Safaricom is committed to the highest ethical standards of conduct and business ethics”</i>

Field Data, 2014: Source ([www.safaricom.com](http://www.safaricom.com), Accessed, 22<sup>nd</sup> July, 2014)

Table 5.7 above summarizes the CSR reported by Safaricom Kenya as captured on its web site. For the environmental disclosure, Safaricom reported 2 disclosures, including concern for environment and conservation of natural resources in the conduct of business out of 5 categories for environment, For the community involvement, the company disclosed 5 disclosures, out 5 categories for the community involvement and for the ethical disclosure, Safaricom disclosed 2, and did not report on transparency and

diversity. For human resource, none was disclosed on the company's web site and for product and customer disclosure, Safaricom, reported on only employee health and safety. In all, Safaricom disclosed a total of 10 disclosures, most which came from community involvement. This means that the company's CSR activities are driven by corporate philanthropic principles.

Safaricom has a Foundation through which all its CSR activities are prosecuted. The Foundation focuses on education, health, sports sponsorship etc. Safaricom's Foundation and most of the other Foundations talked about earlier provide platform through their web site which enables communities to source for funding for community projects. Figure 5.15 below captures the areas of CSR covered by Safaricom's Foundation.

### **Figure 5.16: Portfolios Covered by Safaricom Foundation**

#### Safaricom CSR

Activities that fall under the following themes are considered for sponsorship funds – community activities in:

- Arts
- Culture
- Health
- Sports
- Education
- Environment

Field Data, 2014: Source ([www.safaricom.com.ke](http://www.safaricom.com.ke), Accessed, 22nd July, 2014)

The following are some projects that Safaricom's Foundation undertakes in an attempt to improve the quality of life of the people in the areas of education and health etc.

**Figure 5.17: Safaricom Supports Education of Visual Impaired Children in Kenya**



#### The Challenge

For the last 20 years The African Braille Centre has supported children with visual impairment within special schools and the Integrated Education Programmes with Braille literature, educational materials, devices and equipment. In addition to provision of teaching and learning materials to institutions, ABC is also involved in the training of transcribers in repair and maintenance of Perkins Brailers - a device used by blind children to write Braille.

#### The Solution

Safaricom Foundation has supported ABC by funding the production of digital audio books to enhance their education.

#### The Impact

There has been a significant difference in the lives of children with visual impairment in this country

Field Data, 2014 Source: (www.safaricom.com.ke, Accessed, 22ndJuly, 2014)

Safaricom supports education of children with visual impairment through the provision of Braille literature after the realisation that the number of children with visual impairment is on the increase. Safaricom supports the African Braille Centre with educational

materials to enhance teaching and learning. With this, the visual impaired will not be left out of the educational portfolio of Safaricom's Foundation.

**Figure 5.18: Safaricom Foundation's Forest Conservation Project**



Field Data, 2014 Source: ([www.safaricom.com.ke](http://www.safaricom.com.ke), Accessed, 22nd July, 2014)

Figure 5.16 above shows how Safaricom supports the conservation of natural resources in the conduct of business. Safaricom provides tree seedlings for communities to plant in their communities to protect the vegetative cover and for that matter the natural flora.

Safaricom Foundation also supports health care delivery in number ways: provision of ambulances, child immunization, refurbishment of hospitals, etc.

**Figure 5.19: Ambulance Provided by Safaricom for Muthale Mission Hospital**



Field Data, 2014 Source: ([www.safaricom.com.ke](http://www.safaricom.com.ke), Accessed, 22ndJuly2014)

The provision of the ambulance is to facilitate the transportation of emergency cases to hospital for prompt and immediate medical attention. This is intended to enhance the delivery of medical attention to the hospital, which had lacked ambulance service for many years.

*5.2.8 Telkom Egypt:* Telecom Egypt (TE) or Telecom Egypt SAE is Egypt's main telephone company. It started in 1854 with the first telegraph line in Egypt. In 1998, it replaced the former Arab Republic of Egypt National Telecommunications Organizations. Over more than 150 million years, the company has seen tremendous growth ([www.telecomegypt.com](http://www.telecomegypt.com), Accessed, 21<sup>st</sup> July, 2014).

**Table 5.8: How Telkom Egypt’s CSR is measured on its Web Site**

<b>CSR Themes</b>	<b>CSR Statements or Items as Measured on Web site</b>
<p style="text-align: center;"><b><u>Human Resource Disclosure</u></b></p> <p>1. Employee Training</p>	<p><i>“Believing that employees are the treasure enjoyed by the company, making Telecom Egypt (TE) every effort to strengthen capacity of cadres working out and achieve the highest level of efficiency at all job levels”</i></p>
<p style="text-align: center;"><b><u>Product and Customer Disclosure</u></b></p> <p>1. Product quality</p> <p>2. Customer Complaints/Satisfaction</p>	<p>TE offers wide range of quality products for both business and individual customers</p> <p><i>“TE provides you with variety of packages for mobile calls and provinces where you can choose the package that fits your company’s need”</i></p>
<p style="text-align: center;"><b><u>Community Involvement Disclosure</u></b></p> <p>1. Support for Education</p> <p>2. Support for Health</p> <p>3. Youth Entrepreneurship</p> <p>4. Sports Sponsorship</p>	<p><i>“Honouring high schools a year each and giving certificates of appreciation and prizes”</i></p> <p><i>“Rehabilitation of more than 30 blood banks affiliated with Ministry of Health, and employee training under the supervision of ministry of Health”</i></p> <p><i>“The company has trained young blind customers service centre on the many services provided by public query mail delivery, as well as directory services”</i></p> <p><i>“TE trains hundreds of young people in its Central Work Shop and assists entrants find job commensurate with the skills acquired”</i></p> <p><i>“Sponsoring the Paralympics team of Egypt”</i></p>

Field Data, 2014: Source (www.telecomegypt.com, Accessed, 22<sup>nd</sup> July, 2014)

Table 5.8 above summarizes the CSR reportage of Telecom Egypt (TE). TE did not report anything on environmental disclosure and ethical disclosure based on this study. TE reported strongly on community involvement, scoring 4 disclosures, out a total of 5 categories. This means that TE is committed to community improvement more than any other theme, as far as this study is concerned. Product and customer disclosure received 2 categories, out 3 disclosures, failing to report on provision for physically challenged, aged and difficult to reach customers. Human resource disclosure received only one score. In all, TE scored 7 disclosures out of a total of 20 disclosures expected to be disclosed by each of the eight telecommunications companies. TE did not communicate on environmental and ethical disclosures as far as this study is concerned. TE needs to take issues of environmental and ethical disclosures seriously and report same on its web site. Human resource disclosure was also badly reported, scoring only a point.

Table 5.8 demonstrates strongly that TE is committed to community involvement. Scoring 4 disclosures out of 5 categories, puts TE as company dedicated to issues corporate philanthropy in the conduct of its operations. TE social responsibility covers a wide range of issues as captured by the company's web site as follows:

## Figure 5.20: Social Responsibility Portfolio of TE

### Group's vision Telecom Egypt in the field of social responsibility:

- Group seeks Telecom Egypt Elytovirahiah gracious to the Egyptians, they are the real source of wealth, and contributing to change their lives for the better. The Group attaches special attention to those affected by the weakness of community services and the resulting problems such as poor health services, widespread unemployment and increasing poverty rates.
- Group offers Telecom Egypt several projects and initiatives in the belief the role of community that they need to do as a nation company is interested to adopt effective programs for social responsibility, thus contributing to the service and the development of our country, Egypt, to be its main goal is to help the poor and improve their lives.

### Issues we support:

- [Of Health](#)
- [The fight against poverty](#)
- [Education](#)
- [Improve the behavior of individuals](#)
- [Challenger disability support](#)
- [Qualification for the job market](#)

Field Data, 2014 Source: (www. telecomegypt.com, Accessed, 22<sup>nd</sup> July, 2014)

TE also supports health care delivery in a number ways. The following text as captured from the company's web site gives a much clearer picture.

## Figure 5.21: TE Heath Portfolio as Captured on its Web Site

The screenshot shows the Telecom Egypt website interface. At the top, there are navigation links in Arabic: 'في البيت', 'الأعمال', 'خدمات المشغلين', and 'عائلات المستثمرين'. Social media icons for YouTube, Facebook, and LinkedIn are visible, along with the text 'English | jobs | Contact Us | Tenders'. A search bar is present with the text 'بحث بخصوص "Google"'. The main navigation menu includes 'My Account', 'TV ads', 'Media Center', 'My bill', 'Services across the country', 'Support and assistance', and 'About the company'. The 'Social Responsibility' section is expanded, showing 'Health' as a sub-category. Under 'Health', there is a list of initiatives: 'The beginning of a new initiative without C virus', 'Initiative to develop blood banks to reduce the spread of HIV CNN', 'Blood Donation Campaign', 'Customize the car in favor of the blood bank', and 'Treat patients in need'. The footer contains links for 'Services across', 'Support and', 'Services operators', 'Business', 'Live at home', and 'About the company'.

Field Data, 2014 Source: (www. telecomegypt.com, Accessed, 22<sup>nd</sup> July, 2014)

In the area of education, TE assists education ranging from literacy projects, honoring high schools best students yearly etc. The following text captures the spirit of TE as far as education is concerned.

**Figure 5.22: TE Education Portfolio as Captured on its Web Site**

The screenshot displays the TE Education Portfolio on its website. The page features a navigation menu with options such as 'My Account', 'TV ads', 'Media Center', 'My bill', 'Services across the site', 'Support and assistance', and 'About the company'. The main content area is titled 'Education' and lists four initiatives: 'Literacy Project "initiative Lights"', 'Initiative "achievement Egypt"', 'Honoring high school a year early', and 'Universities, technical support devices'. The 'Honoring high school a year early' initiative is expanded to show details: 'Honoring high school a year early and give them certificates of appreciation and prizes.', 'Granting early secondary public subscriptions permanent Internet services to help them continue their studies and to motivate them to excel.', and 'The establishment of an annual trip to Europe for high achievers in high school as an incentive to succeed and scientific progress.'

Field Data, 2014 Source: (www. telecomegypt.com, Accessed, 22<sup>nd</sup> July, 2014)

### 5.3 Discussion of Findings

The discussion of this finding is done along the internal and external disclosures as captured in the framework adapted from Hinson et al. (2010) as seen in figure in 2.1. The internal and external disclosures are discussed below.

*5.3.1 Internal disclosure:* As alluded earlier, the internal disclosure deals with issues communicated by the company about its self. As captured in figure 2.1, the internal disclosure includes: ethical aspect: integrity, ethical/professional conduct, transparency and diversity and equality. Human resource: employee health and safety, employee training and employee morale, while product and customer disclosure include: product quality, customer complaints/satisfaction and provision for physically challenged, aged and difficult to reach customers.

As can be observed from tables 5.1 to 5.8, most of the telecommunications companies communicated more of their ethical commitment. Five telecommunications companies out of the eight companies disclosed all 4 under the ethical category. These companies are MTN SA, Vodacom SA, Telkom SA and GTH. Two companies however, did disclose any thing on ethical aspect. These companies are MTN Nigeria and Telecom Egypt. Safaricom disclosed two: integrity and ethical/professional conduct.

For product and customer disclosure, most of the companies disclosed on two out of the 3 categories, fallen short of reporting on provision for physically challenged and difficult to reach customers. Only Vodacom SA reported on provision for physically challenged, aged and difficult to reach customers. This is what Vodacom SA states, as captured on its web site in table 5.2 as regarding provision for physically challenged, aged and difficult to reach customers:

*“Through Vodafone, we work with hand set manufacturers to develop products and services that facilitate telecommunications for hearing impaired, visually impaired and elderly customers”*

Two companies did not report on this theme: GTH and MTN Nigeria, whilst Safaricom reported on only one: product quality. This is captured on its web site from table 5.7 as:

*“M shwari is a revolutionary new banking product for M Pesa customers that allows you to save and borrow money, while earning your interest on money saved”*

For human resource disclosure, most of the telecommunications companies communicated on employee health and safety and employee training. Among these, two companies reported on all three under the human resource theme. These are MTN SA Vodacom SA. Two companies however, reported on only one category. These companies are Mobinil for employee health and safety and Telecom Egypt for employee training. Two companies did not report anything under this theme and these companies are Safaricom and MTN Nigeria.

5.3.2 *External disclosure:* This concerns disclosure external to the organization and deals with issues of environmental disclosure and community involvement. Environmental disclosure involves company concern for environment, environmental audit, conservation of energy in the conduct of business, conservation of natural resources and recycling/ E-waste management. Community involvement disclosure includes support for education, support for health, employee volunteerism, youth entrepreneurship and sports sponsorship.

For community involvement, no company failed to report on it, even though differences exist in their level disclosure. MTN SA disclosed on all categories, Vodacom SA disclosed on 4, failing to report on sports, Telkom SA disclosed on 4 and did not report on support for health, GTH reported on 4, and did not report on youth entrepreneurship, MTN Nigeria disclosed on 4, and did not capture employee volunteerism and sports sponsorship, Mobinil communicated on 2 and did not touch on health, employee volunteerism and sports sponsorship. Safaricom disclosed all and Telecom Egypt reported on 4 and did not touch on employee volunteerism.

On environmental disclosure, most of the telecommunications companies communicated on it. MTN SA communicated on 4 and did not disclose on environmental audit, Vodacom SA disclose all. GTH and Mobinil disclosed on 4 and did not report on energy conservation and conservation of natural resources respectively. Safaricom communicated on 2 categories and did not touch on environmental audit, conservation of energy and recycling or e-waste management. MTN Nigeria and Telecom Egypt did not

report on all the categories under the environmental theme. As can be observed from the tables 5.1 to 5.8, telecommunications companies in Africa are committed to CSR and reporting same. Table 5.9 below summarizes the total CSR activities communicated by the top eight telecommunications companies in Africa.

**Table 5.9: Total CSR Disclosed by the Top Eight Telecommunications Companies in Africa.**

<b>Name of Company</b>	<b>Total CSR Disclosed</b>
MTN SA	18
Vodacom SA	19
Telkom SA	17
GTH Egypt	14
MTN Nigeria	05
Mobinil Egypt	13
Safaricom Kenya	10
Telecom Egypt	07

Field Data, 2014

From table 5.9 above it can be seen that Vodacom SA communicated more of their CSR activities, while MTN Nigeria communicated little on its web site. For Vodacom, this is expected because companies listed on Johannesburg Stock Exchange (JSE) are expected to comply with CSR – social responsibility index (SRI) (Dawkings & Ngunjiri, 2008) and may communicate more on its corporate web site, as Vodacom is a listed company on

JSE. For Nigeria, this may be reflection of what (Hinson et al., 2010) referred to as the inability of MTN Nigeria to translate its CSR activities in brick and mortar format to an online presence, or it could also be reflection of the assertion by (Achua, 2008, p. 68), who studied CSR in Nigerian banking sector and concluded that CSR in Nigeria is bedeviled with “self-induced vices, regulatory laxity, inauspicious macro-economic environment and endemic corruption” as major challenges to effective CSR implementation in Nigeria.

The findings, based on the tables 5.1 to 5.8 above indicate that most of the telecommunications companies in Africa reported on their community involvement. Based on the tables above, none of the telecommunications companies in Africa failed to report on any of the issues on community involvement, which is most refreshing. This suggests that based on this study, all the top eight telecommunications companies in Africa seem to be operating with the philanthropic principle espoused by (Carroll, 1979). This means that telecommunications companies in Africa value the communities in which they operate more than any other stakeholder. This finding answers the first objective of this study, which talks about the category of CSR activities that dominate on the web sites of these telecommunications companies. This finding is consistent with (Eweje, 2006; Holcomb et al., 2007; Branco & Rodrigues, 2006; Hinson et al., 2010; Planken et al., 2010; Lipunga, 2013) studies which saw the community involvement category as highly reported in their respective studies, but inconsistent with the study of Dineshwar (2013) study which saw human resource as the favorite theme reported in Mauritius.

In an attempt to coordinate their social investment in the communities they operate, some telecommunications companies have established “Foundations” to enhance the prosecution of their CSR projects. This finding is similar to the observation made by (Tang & Li 2009; Hinson & Kodua, 2012; Dash wood & Pupilampu, 2010) who in their respective studies found that companies establish “Foundations” through which their social investment policies are executed. A closer look at the web sites of these companies revealed that telecommunications companies like MTN Nigeria, MTN South Africa, Vodacom South Africa, Telkom South Africa and Safaricom Kenya have “Foundations” dedicated to facilitating their social investment policies. This means most of the telecommunications companies in Africa have “Foundations” to facilitate their community investment policies.

A closer look at these tables (5.1 to 5.8) further revealed that all the telecommunication companies in Africa do communicate about their contribution to their communities. In terms of individual disclosures as far as the community involvement is concerned, almost all the eight telecommunications companies disclosed their contribution to education and health in the communities they operate. This means the telecommunications companies in Africa see education and health care as crucially important under the community category. This again is consistent with the finding of Hinson & Kodua (2012) study that saw education and health as dominant CSR practices by a telecommunications company in Ghana.

Following the community involvement theme is the ethical aspect, which saw 5 companies reporting on all and these companies are: MTN SA, Vodacom SA, Telkom SA, Mobinil and GTH. Saafaricom reported on only 2, while MTN Nigeria and Telecom Egypt reported on none. This was followed by the environmental disclosure, human resource and product and customer disclosure. This means that telecommunications companies in Africa are committed to the external disclosure more than the internal disclosure. This is because, all telecommunications companies had something say about their community and none scored 0.

In terms of regional disclosure, telecommunications companies in the southern Africa region communicated more of their CSR activities based on this study, in all the five thematic areas. Table 5.10 below summarizes the regional comparison of CSR themes of the top eight telecommunications companies in Africa. In terms of individual theme disclosure, the Southern African regional companies scored impressive points in all thematic areas. For environmental disclosure, out of 15 categories, they scored 14, product and customer, out of 9 they scored 8, human resource out 9, they scored 8, community involvement, out 15 they scored 13 and ethical aspect, out 12, they scored 12.

### 5.10: Regional comparison of CSR themes of the top Eight Telecommunications Companies in Africa

CSR Themes	SA1	SA2	SA3	NA1	NA2	NA3	WA1	EA1
<b>Environment</b>	✓	✓	✓	✓	✓	•	•	✓
<b>Disclosure</b>	•	✓	✓	✓	✓	•	•	•
	✓	✓	✓	•	✓	•	•	•
	✓	✓	✓	✓	•	•	•	✓
	✓	✓	✓	•	✓	•	•	•
<b>Human Resource Disclosure</b>	✓	✓	✓	✓	✓	•	•	•
	✓	✓	✓	✓	•	✓	•	•
	✓	✓	•	•	•	•	•	•
<b>Product and Customer Disclosure</b>	✓	✓	✓	•	✓	✓	✓	✓
	✓	✓	✓	•	✓	✓	✓	•
	•	✓	•	•	•	•	•	•
<b>Community Involvement Disclosure</b>	✓	✓	✓	✓	✓	✓	✓	✓
	✓	✓	•	✓	•	✓	✓	✓
	✓	✓	✓	✓	✓	✓	✓	✓
	✓	✓	✓	✓	•	•	•	✓
	✓	•	✓	✓	•	✓	•	✓
<b>Ethical Disclosure</b>	✓	✓	✓	✓	✓	•	•	✓
	✓	✓	✓	✓	✓	•	•	✓
	✓	✓	✓	✓	✓	•	•	•
	✓	✓	✓	✓	✓	•	•	•
<b>Total</b>	18	19	17	14	13	07	05	10

Source: Field Data, 2014

✓ CSR Disclosed

• CSR Not Disclosed

Key: SA: (Southern Africa) NA: (North Africa) WA (West Africa) EA (East Africa)

SA1 (MTN SA): SA2 (Vodacom SA): SA3 (Telkom SA): NA1 (Global Telecom

Holding): NA2 (Mobinil Egypt): NA3 (Telecom Egypt): WA1 (MTN Nigeria):EA1

(Safaricom Kenya)

From North Africa, for environmental disclosure, out 15, they scored 7, human resource 9, they scored 4, product and customer out 9, they scored 4, community involvement 15, they scored 11 and ethical aspect, out 12, they scored 8. In West Africa, the scores are not impressive, for environment, out 5, West Africa scored 0, human resource out 3, West Africa again scored 0, for product and customer, out 3, and West Africa scored, 2. For community involvement, out 5, West Africa scored 3 and the ethical aspect, West Africa again scored 0. For East Africa, environmental disclosure is 2, out of 5, product and customer is 2, out of 3, community involvement is 3, out 5, human resource is 0, out 3 and ethical disclosure is 2, out 4.

It is therefore, safe for one to conclude based on this study that Southern Africa telecommunications are doing well in the area of CSR communications and the reasons are not farfetched. It can also be argued that CSR is flourishing in South Africa because of the launch of the Social Investment Exchange (SASIX). SASIX is a platform for promoting culture performance-based giving, or social investment in which social investment is no longer an optional add-on but must be seriously considered (Skimmer & Mershan, 2008). Understandably so, telecommunications companies from the Southern region cannot afford to lag behind in reporting on their CSR in such an environment. Also, the launch of the Black-based Economic Empowerment (BEE) Act, in 2004 has significantly impacted the trend of CSR in Southern Africa. BEE was launch as a means of correcting some the ills inherited from the apartheid regime (Skimmer & Mersham, 2008), which makes corporate entities want to contribute to black empowerment.

This was followed by telecommunications companies from the North of the continent. Salma et al. (2012) reported that consumers in Egypt are very much aware of CSR and even develop positive attitudes towards socially responsible firms. This could translate to mean that consumers in Egypt may punish companies that are not socially responsible through boycotts of their products and services. This could explain why firms may want to demonstrate their commitment CSR and reporting same. Again, Riz et al. (2008) concluded that companies in Egypt are doing well in CSR and may explain why the North African telecommunications companies are not doing badly in this study.

Regrettably, the two telecommunications companies from East and West Africa did not fare well, as far as CSR disclosure is concerned in this study. From East Africa, Barako et al. (2006b) report that listed companies in Kenya prefer to disclose their social information through annual reports. Perhaps, one can surmise that Safaricom might have chosen to disclose their CSR information through its annual report, which is not the subject of inquiry of this study. In another other vein, it could a reflection of what Hinson et al. (2010) referred to as poor transfer of organizational abilities on line.

With regards to country by country disclosure, South Africa is doing well as far as the commitment to CSR reporting is concerned. This is followed by Egypt, Kenya and Nigeria having little information on its CSR. This is not surprising because Dawkins & Ngunjiri (2008) found that South African companies were doing well with regards to CSRR better than Multi-National Companies from U.S, Germany and Japan. This feeds into the assertion that emerging markets economies may be more receptive to

stakeholders concerns and social responsibility than peer institutions in leading economies (Dawkings & Ngunjiri, 2008). This buttresses the point that they will do better when compared with economies in Africa itself. However, it is pertinent to state that most regional categories disclosed were unanimous in their commitment to health and educational support.

In order to gain transparency and acceptability, it advisable that CSR reporting be carried out based on internationally acceptable guidelines. In navigating through the web sites of the top eight telecommunications companies, the researcher identifies the following telecommunications companies as reporting based on Global Reporting Initiative (GRI). This finding is similar to the observation made by Gao (2011) when he found that some Chinese listed companies report their CSR based on GRI and UN Global Compact. These companies are: Vodacom South Africa, Telkom South Africa and Global Telecom Holding Egypt. However, MTN South Africa reports based on GRI and the UN Global Compact. The GRI is structure established in 1997 as a body of the Coalition of Environmental Responsible Economies (CERES), with the objective of providing globally applicable guidelines for preparing sustainability reports in the areas of economic, environment and social issues (Reynolds & Yuthas, 2008).

The UN Global Compact on the other hand was launched in 2000 and prescribes some 10 point norms for issues related to CSR in the areas of human rights, labor, the environment and anti-corruption and also provides a platform for companies and NGOs to discuss issues about CSR and to interact and learn from each (Runhaar & Lafferty, 2008). This

means that only 4 companies out of a total of eight report their CSR activities based on known internationally acceptable guidelines. This means that 4 of these companies reported their CSR activities based on internationally acceptable guidelines, the rest do not report based on international guidelines. This may cast doubt as to authenticity of the information disclosed by companies who report their CSR activities without any reference to internationally acceptable standards. This finding answers the third research question of the study.

## CHAPTER SIX

### SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

#### 6.1 Introduction

This chapter of the study looked at the findings of the study, made conclusions and recommendations. Findings and conclusions will be compared with research questions of this study and prior literature. Legitimacy theory that underpinned this study will inform the findings and discussions of the study. The contribution of this research to practice and policy will also be touched and direction of future research would also be addressed, as well as limitations of the study.

#### 6.2 Summary of Findings

This study summarizes the findings of this study as: telecommunications companies in Africa are not only interested in making profits for shareholders but also interested in making their communities better. They do this by facilitating social investment by way of establishing “Foundations” through which most community improving programs are channeled through. They also make it possible for communities to apply for support via its web sites. Telecommunications companies in Africa are committed to issues of CSR and CSR reporting and they are very committed to disclosing their social contributions to their stakeholders through their corporate web sites. Telecommunications companies in Africa are very much concerned about issues of good corporate governance in the conduct of their business. Only one Telecommunications Company reported on an issue that concerned the physically challenged customer, under the product and customer disclosure.

Lastly, telecommunications companies in Africa are committed to maintaining the integrity of the environment within which they operate, even though there is no known hazardous impact, as yet of the operations of telecommunications companies to the environment.

### **6.3 Conclusions on Research Findings**

This study posed three research questions that emanated from the review of extant literature in the context of CSR and CSR reporting. The study employed qualitative content analysis as methodology of the study. Conclusions of this study would be done in the light of the research questions posed in this study, in conjunction with the legitimacy theory, which underpinned this study.

### **6.4 Conclusions on Research Question One**

The first research question of this study was to determine which CSR theme does most of the top eight biggest telecommunications companies in Africa report on. The major finding as far as this research question is concerned is that the eight biggest telecommunications companies in Africa communicated more of their community involvement. They contribute to make their communities better through their social investment policies. This means that telecommunications companies in Africa are not only interested in satisfying the needs of shareholders but the society at large. Communicating more of their community involvement gives them more visibility as argued by (Bowen, 2000; Hinson et al., 2010); enhances corporate reputation (Amaran &

Susela, 2008; Adam, 2002; Hinson et al., 2011a); promote customer loyalty (Arnone et al., 2011) etc.

This finding rejects the assertion by classical economic theorists that business should be interested in satisfying the needs of their shareholders by making profit for them (see Friedman, 1970; Friedman, 1998; Jensen, 2001). From the perspective of legitimacy theory, it can be argued that these telecommunications companies are looking for legitimacy in their respective territories they operate. This is because visibility by way social contributions enhances their legitimacy. This view finds expression in the argument by (Degean & Jeffery, 2006; cited by Ali & Rizwan, 2013; Hinson et al., 2010) that by fulfilling the expectation of society in general, organizations' existence will be seen as legitimate, otherwise their survival and existence will be at risk.

## **6.5 Conclusion on Research Question Two**

The second research question of the study was to do a regional comparison of the themes disclosed by the top eight telecommunications companies in Africa. The study revealed from table 5.10 that significant differences exist in the level CSR themes disclosed by the top eight telecommunications companies in Africa. The Southern African telecommunications companies disclose more of their CSR activities more than any other region on the continent, in all themes under investigation. This was followed by Northern African telecommunications companies. East Africa did somehow better, and West Africa performs poorly based on this study. However, there was unanimity in disclosure of issues on education and health. Therefore, telecommunications companies from these

two regions need to position themselves very well in this so called digital age, where corporate web sites have virtually become a new channel of corporate communications (Hinson et al., 2010). Choosing annual report as a disclosure medium alone may not work and must go hand in hand with internet disclosure. With these two-pronged strategies everyone would be covered.

### **6.6 Conclusion on Research Question Three**

The last research question of this study looked at whether the eight biggest telecommunications companies in Africa report their CSR based on internationally acceptable guidelines. A closer look at the findings of this study named three telecommunications companies in Africa as reporting based GRI and one company reporting based on both GRI and UN Global Compact. These three companies are MTN South Africa, Vodacom South Africa, Global Telecom Holding Egypt, and the lone telecommunications company that reported based on GRI and UN Global Compact is MTN South Africa. This means that half the eight biggest telecommunications companies in Africa reported their CSR based on global reporting standards.

Reporting based on internationally acceptable guidelines enhances authenticity and credibility of the CSR information communicated. This view is shared by (Reynolds & Yuthas, 2008) when they assert that reporting based on internally acceptable guidelines enhances appropriateness, truthfulness, transparency and sincerity. In an attempt to enhance their legitimacy, these telecommunications companies report in response to these internationally recognized organizations to gain legitimacy. Literature on social

disclosure reveals that CSR reporting is done to placate numerous groups including international organizations (see Holcomb et al., 2007). In conclusion, based on this study, it can be submitted that the legitimacy theory which underpinned this study fluently explains corporate social responsibility reporting in the African context.

### **6.7 For Practitioners and Policy Makers**

The findings of this study are useful to practitioners and policy makers in some respects. Even though the study employed qualitative study, with its inherent weak capacity to generalize (Lincoln & Guba, 1985), never the less, “qualitative research typically seeks to provide insights not to measure” (Hinson et al., 2010, p 504). To practitioners, it is obvious that CSR and CSR reporting has become a common practice among telecommunications companies in Africa. This is partly so because, CSR and CSR reporting in the telecommunications industry in Africa has become a means of achieving legitimacy.

The commitment to remain visible in the areas they operate through social investment may help these companies shore up their reputation. Therefore, practitioners must see CSR and CSR reporting as crucially important, especially with the advent of internet which makes corporate communication much cheaper. Again, it is useful for practitioners to realize that organizations must endeavor to exist in both “brick-and-mortar format” as well as in “click-and-mortar format” (Sing, 2004) to take care of the teaming users of the internet as well. Furthermore, practitioners must endeavor not only to communicate their CSR activities, but must endeavor to do so based on globally recognized international

socially responsibility reporting standards to elicit transparency and authenticity. It is only though this that corporate social disclosure could be seen as authentic.

For those in charge of making and implementing policies, it is crucial that CSR and CSR reporting be taken seriously at the policy level. This is because CSR is either voluntary or mandatory (Gao, 2011), depending on the country. For policy makers in Africa, it is good that they gravitate towards making CSR and CSR reporting mandatory, by putting in place the necessary frame works that would mandate companies in Africa to see their social contribution as important as their financial contribution. Countries like Norway, Denmark, Belgium, the Netherlands, Japan, Hong Kong and Canada have made sustainability reporting mandatory, especially concerning natural environment (Check et al., 2013), this can be a very good reference point for policy makers in Africa. Outlining the potential benefits associated with CSR reporting should engage the attention of policy makers as they engage with practitioners in industry.

## **6.8 Direction for Future Research**

The study looked at how telecommunications companies in Africa reported on their CSR via corporate web sites, future research should compare CSR reportage of telecommunications companies using their corporate web sites and annual reports.

This study employed qualitative approach in dealing with the research questions; future research should also consider looking at quantitative techniques in dealing with the issues under discussion. Again, future research should also consider validating the data

extracted from the web sites of these telecommunications operators in Africa, by way of triangulation, which this research was unable to do.

## **6.9 Limitations of the Study**

It is pertinent to state that limitations of the research methodology employed for this study were discussed earlier under chapter 4, section 4.15. However, in the course of this study other challenges cropped up which need to be brought to the fore. First and foremost, this study was intended to capture ten biggest telecommunications companies in Africa, but was later reduced to eight companies because two companies were excluded from the study. Maroc Telecom, Morocco was removed because its web site was translated in to English from French using Google translate, but some of the links were still in French, for this reason it was removed because the researcher does not read and understand French. Again, Orascom Telecom, Algeria operating under the trade name Djezzy was also removed outright because the web site was in French and there was no facility to render it into English to facilitate the researcher's understanding, analysis and interpretation.

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**Web sites Visited**

[www.google.com](http://www.google.com)

[www.mtn.co.za](http://www.mtn.co.za)

[www.vodacom.co.za](http://www.vodacom.co.za)

[www.gtelecom.com](http://www.gtelecom.com)

[www.mobinil.com/linkds](http://www.mobinil.com/linkds)

[www.safaricom.com.ke](http://www.safaricom.com.ke)

[www.telecomegypt.com](http://www.telecomegypt.com)

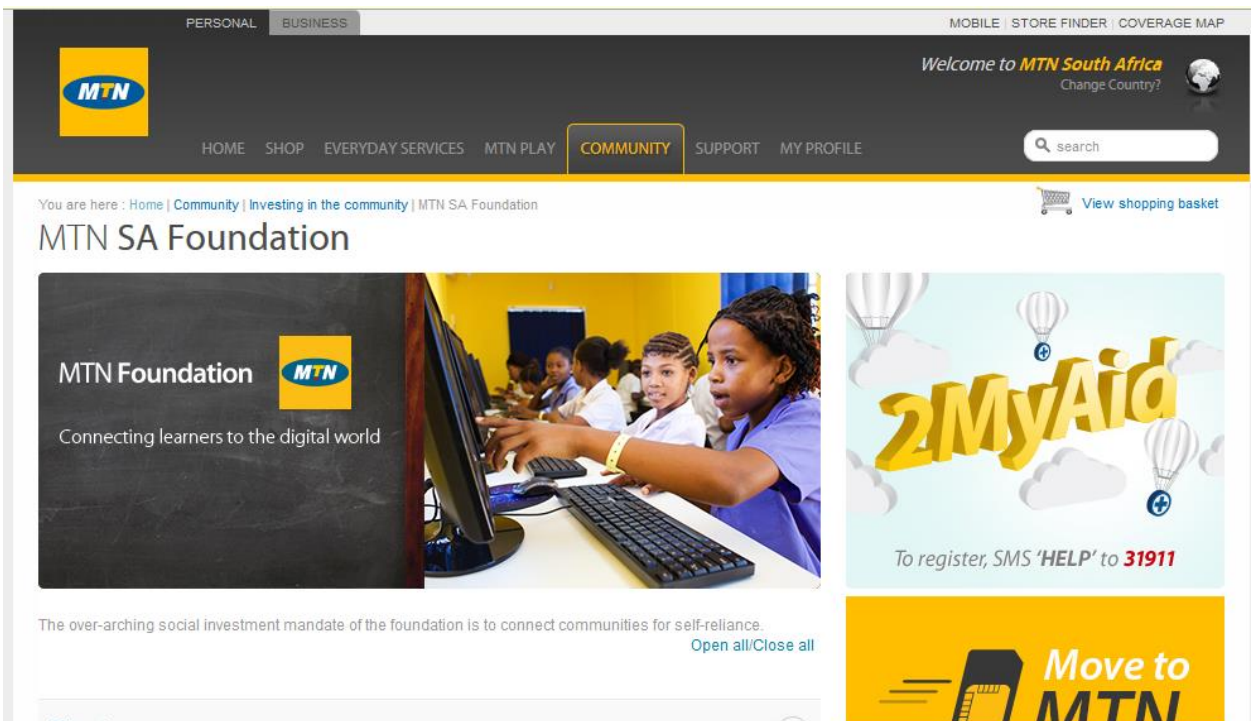
[www.mtnnigeria.com](http://www.mtnnigeria.com)

[www.telkom.co.za](http://www.telkom.co.za)

## Appendix

### Websites of the Top Eight Telecommunications Companies in Africa

Culled from MTN South Africa's Web Site



Culled from Vodacom South Africa's Web Site

**Foundations**

- > Foundation South Africa
- > About us
- > Vodacom mobiles for good
- > Vodacom SMS fundraising
- > Beneficiary partners
- > Vodacom bursary scheme
- > **Vodacom volunteers**
- > Funding
- > Contact us
- > Latest news
- > Change the World

### Vodacom volunteers

What our CSI financial investment doesn't accurately reflect, is the passion of our employees. The Vodacom Volunteers programme was established in 2006 and creates practical opportunities within a secure environment for our employees to volunteer their goods, time, skills and cash.

Each of our employees has 16 hours paid leave per annum to perform volunteer activities.

During July, Vodacom employees are encouraged to join in "Change the World" community activities during company time, with tools and equipment provided by the Foundation.

Culled from Telkom South Africa's Web Site

**Get more value from your business landline**

**BizTalk 250**  
**R299** PM x 24  
 100 Mobile Minutes | 150 Telkom Landline Minutes  
 79c per minute to all networks, all the time. Line rental included

**HOT DEAL**

**MyTelkomServices**  
 Register > | Login > | Services ▾

At Home | Business | Mobile | Telkom Wholesale



# Telkom Foundation

Home

About Us

Report

Projects

Contact Us



This is where you are >> Home



## Quick Links

Latest News

Partner Links

## Welcome



The Telkom Foundation was established in 1998 and registered as a trust in 2002 with the primary objective of contributing to the development of

Culled from Global Telecom Holding's Web Site



Home | Contact us



About Us

Business

Investors

Media Center

Corporate Responsibility

We care for  
the **environment**






- About Us
- Business
- Investors
- Media Center
- Corporate Responsibility

Home > About Us > Mission & Vision

## Mission & Vision

- Mission & Vision
- Our Management >
- What we do >
- How we started >

### Vision

To harness our networks to provide millions of connected customers with solutions that empower their personal and professional lives.

### Mission


We Exist to...

- Enrich our customers' lives through accessible communication services
- Ensure our shareholders' returns with the highest yields
- Expand our employees horizons with exceptional growth opportunities
- Enable our communities' development and prosperity by always giving back

### Culled from MTN Nigeria's Web Site


The screenshot shows the MTN Nigeria website. At the top, there is a yellow header with the MTN logo and navigation links: MTN Home, Contact Us, Site Map, and Login / Register. Below this is a search bar. A dark navigation bar contains links: Home, About MTN Foundation, Portfolios, Monitoring & Evaluation, Media Centre, MTNF Awards, and Contact Us. The main content area features a large banner image of students in a computer lab, with the text 'Students at MTNF University Connect in Ahmadu Bello University'. Below the banner, there is a 'News' section with a yellow arrow icon and a link to 'MTNF restructures and re-equips SchoolsConnect facilities in 49 secondary schools in 11 States and the FCT.'. At the bottom, there are 'Portfolios' and 'Download Our' buttons.

MTN Auto Top-Up




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Learn more >

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Learn more >


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 INVESTORS IN PEOPLE

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**MTN NIGERIA**












### Culled from Mobinil Egypt’s Web Site

From: Arabic To: English

View: Translation Original ⌵

Follow us      English Outlets 

 Help Mobinil Business link Arithmetic Shop


Search

**موبينيل**

Hello, how can Mobinil help you today?

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**Social Responsibility**

Mobinil is keen on achieving social responsibility through its leading role as a network's initial mobile in Egypt. The philosophy of Mobinil list to serve the community in which it operates not only through the provision of excellent services, but also through the development and care of all segments of Egyptian society.

**About the company** ⌵

COMPANY PROFILE

About Link


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## Social Responsibility


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### Health services

The safety and health of our customers, our employees and the general public in the provision of mobile phone services is one of the main goals of the company and started doing a lot of effort in order to achieve them.


[Learn more](#)




### Mobinil Foundation for Youth

Support the education and development in the Egyptian society.

[Learn more](#)



### Environmental Services



### Social Services

Together build a better future

### About the company

**COMPANY PROFILE**

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'USE 'CTRL AND +' OR 'CTRL AND -' TO ZOOM IN AND OUT'


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**سهلها من تي إي داتا**  
**معك على موبايلك**  
 اعرف اماكن فروع تي إي داتا واياه اقرب فرع ليك  
 اعرف كلمة السر لخطك لو نسيتها

**TE Data**

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## Social Responsibility for Telecom Egypt

### Business strategy:

- Work to mitigate the effects of the basic problems of society, and to focus on the area of health.
- Building long-term partnerships with civil society organizations reputable and recognized efficiency.
- Harness all the efforts and all owned by the company of the potential technical and material and media to participate in raising the awareness of the Egyptians and to encourage other companies to do their part in the development of society.

### Group's vision Telecom Egypt in the field of social responsibility:

- Group seeks Telecom Egypt Elytovirahiah gracious to the Egyptians, they are the real source of wealth, and contributing to change their lives for the better. The Group attaches special attention to those affected by the weakness of community services and the resulting problems such as poor health services, widespread unemployment and increasing poverty rates.
- Group offers Telecom Egypt several projects and initiatives in the belief the role of community that they need to do as a national company is interested to adopt effective programs for social responsibility, thus contributing to the service and the development of our country. Egypt, to be its main goal is to help the poor and improve their lives.

Field Data, 2014